

TOWN OF LITCHFIELD
NEW HAMPSHIRE



Annual Reports

Year ending December 31, 2021

also

Annual Report of the School District

Year ending 2021



Incorporated 1734

Origin: This town is situated on the east bank of the Merrimack River and maintains its agricultural heritage to this day. It was known as Naticook until 1729 when the land was granted to William Brenton, Governor of Rhode Island and son-in-law to that state's Governor Cranston, and renamed Brenton's Farm. In 1734 the town was separated from Dunstable, which had been granted by the Massachusetts government, and named Litchfield in honor of George Henry Lee, Earl of Litchfield. The town was incorporated under the New Hampshire government as Litchfield in 1749. Litchfield was the opposite landing-site of Thornton's Ferry, originating across the Merrimack River in the Town of Merrimack.

Population, Year of the First Census Taken: 357 residents in 1790.

Population Trends: Litchfield had the second largest percent change in population, growing over 17 times larger. Population change for Litchfield totaled 6,996 over 50 Years from 142 in 1950 to 7,423 in 2000. The largest decennial percent change was 192 percent between 1970 and 1980. The 2010 Census estimate for Litchfield was 8,271 residents and the estimated population in 2020 is 8,478.

Population Density and Land Area, 2009 (NH Office of Energy and Planning): 572.3 persons per square mile of land area. Litchfield contains 14.9 square miles of land area and 0.4 square miles of inland water.

IN MEMORIAM



Philip M. Reed

November 26, 1934 - May 24, 2020

Philip was a Resident of Litchfield for 50 Years.. He was a dedicated friend of Litchfield. He held positions as School Board Chairman, Town Moderator and Assistant Town Moderator. He will be missed by many.

TABLE OF CONTENTS

Officials and Employees of the Town	
Town Officials.....	5
Employee Earnings.....	6-9
Executive Summary	
Board of Selectmen.....	10
Annual Meeting, Election Results	11-14
Excerpts from Previous Town Reports.....	15-16
Department, Committee, and Agency Reports	
Conservation Commission.....	17-19
Highway Department.....	20-22
Transfer Station/NRRA Report.....	23-31
Police Department.....	32-33
Offense Log Statistics.....	34
Animal Control.....	35-36
Litchfield Fire.....	37-41
S.E. NH Hazardous Materials.....	42-44
Health Officer/Building.....	45-47
Planning Board.....	48-49
Heritage Commission.....	50
Recreation Commission.....	51-53
Zoning Board of Adjustment.....	54-57
Cemetery Trustees.....	58
Nashua Regional Planning Commission.....	59-61
StormWater Management.....	62-67
Town Clerk/Tax Collector Annual Report.....	68-69
Town Clerk - Vital Statistics.....	70-75
Financial Reports	
Financial Report of the Tax Collector.....	76-81
Financial Report of the Town Clerk.....	82
Tax Rate Calculation.....	83-87
Summary of Inventory.....	88
Impact Fee Summary Sheet.....	89-90
Schedule of Town Property.....	91-94
Detail Expense Reports.....	95-105
Comparative Statement.....	106-108
Treasurer's Summary.....	109
Library.....	110-114
Library Trustees.....	115-116
Trustees of the Trust Fund.....	117-121
Warrant	
MS-7 Budget of the Town.....	122-132
Deliberative Session.....	133-146
Town Warrant.....	147-152
Appendix I	
Auditors Report.....	153-203
School District	
School Report.....	S1

TOWN OFFICIALS
BOARD OF SELECTMEN

Steven J. Webber, Chairman-2024

F. Robert Leary (Vice) - 2022
Kimberly M. Queenan - 2023

Kevin A. Lynch - 2022
Rich W. Lascelles - 2023

TOWN ADMINISTRATOR

Troy Brown

FINANCE DIRECTOR/ASSISTANT TOWN ADMINISTRATOR

Karen White

DIRECTOR OF LIBRARY SERVICES

Vicki L. Varick

POLICE CHIEF

Benjamin Sargent

FIRE CHIEF

Frank Fraitzl

ROAD AGENT/HWY

Kevin Brown

TOWN CLERK/TAXCOLLECTOR

Theresa L. Briand - 2023

DEPUTY TOWN CLERK/TAX COLLECTOR

Jennifer Glaude - 2023

MODERATOR

Steve Perry - 2024

ASSISTANT MODERATOR

John Brunelle - 2024

HEALTH OFFICER

Douglas Nicoll

DEPUTY HEALTH OFFICER

Paul Kelly
Steve Dube

TRANSFER STATION DIR.

David Mellen

TREASURER

Debra Hogencamp - 2024

DEPUTY TREASURER

Vacant

CHECKLIST SUPERVISORS

Robert Redding - 2022
Joan McKibben - 2026
Shirley Reed - 2024

FOREST FIRE WARDEN

Frank Fraitzl

ZONING BOARD OF ADJUSTMENT

Laura Gandia (Chair) - 2022
Albert Guilbeault (Vice) - 2022
John Brunelle (clerk) - 2024
Kevin Cormier - 2023

Mark Falardeau (Alt) - 2022
Thomas Cooney (Alt) - 2024
Kyle D'Urso (Alt) - 2023
Jerry Sorensen (Alt) - 2023
Mark Benoit (Alt) - 2022
Michelle Flynn - (Secretary)

ZONING ADMINISTRATOR

Jeffrey Blackwell

PLANNING BOARD

Michael Croteau, ESQ (Chair) - 2023
Kate Stevens (Vice)- 2022
Joshua Smith - resigned
James Boffetti - 2024
Ronald Stevens - 2022
Curtis Sampson - 2022
Sam Terrill - (ALT) - 2024
Joan McKibben - staff
Kim Queenan - (BOS Rep)

TRUSTEES OF TRUST FUND

John Poulos Jr. - 2024
Michael Falzone - 2022
Ruth Ellen Whitney - 2023

CEMETERY TRUSTEES

Jody Fraser - 2023
Warren W. Adams - 2022
Steven P. Calawa - 2024

BUDGET COMMITTEE

Andrew Cutter (Chair)- 2022
John David Son (Vice) - 2023
Keri Douglas - 2023
William Hayes - 2022
Kate Stevens - 2023
John David Son - 2023
Scott Taylor - 2022
Christina Harrison - (School Rep)
F. Robert Leary - (BOS Rep)

RECREATION COMMISSION

Steve Gannon (Chair) - 2023
Andrew Ruggles (Vice) - 2024
Peter Ames (Secretary) - 2023
Judy Brennen - 2022
Chris Burns - 2024
Mike Boschi - 2022
Jeff Towne (Alt)- 2023
Steven Webber - (BOS Rep)

LIBRARY TRUSTEES

Donna Ferguson (Chair) - 2023
Ruth Ellen Whitney (Vice Chair) - 2023
Elizabeth Vaughan (secretary) - 2022
Cecile Bonvouloir - 2022
Laura Gandia - 2024
Alan Sandler (Alt) - 2022

CONSERVATION COMMISSION

Matt Lepore (Chair) - 2024
Joan McKibben (Vice) - 2023
Diane Plansky (Secretary) - 2022
Michael Croteau - 2023
Harry Menzigan - 2023
Jason Brennen - 2022
Roger St. Laurent - resigned
Marion Godzik - resigned
Andrew Thompson (Alt) - 2024
John P. Curtain (Alt) - 2023
Luanna Volmer (Alt) - 2024
Kevin Lynch - (BOS Rep)

HERITAGE COMMISSION

Karl Franck (Chair) - 2023
Steve Calawa - 2024
Harry Menzigan - 2022
Rich Lascelles - (BOS Rep)

2021 TOWN OFFICERS AND EMPLOYEE EARNINGS				
	Base Pay	Overtime	Other	Wages
SELECTMEN'S OFFICE				
Webber, Steven	1,200.00	0.00	0.00	1,200.00
F. Robert Leary	1,200.00	0.00	0.00	1,200.00
Lynch, Kevin	1,200.00	0.00	0.00	1,200.00
Queenan Dr, Kimberly	1,100.00	0.00	0.00	1,100.00
Pinciario, John	100.00	0.00	0.00	100.00
Lascelles, Richard	1,200.00	0.00	0.00	1,200.00
Brown, Troy	108,979.84	0.00	8,385.60	117,365.44
White, Karen	83,870.81	0.00	4,070.00	87,940.81
Baril, Donna	41,221.98	44.13	156.88	41,422.99
Snaman, Heather	48,090.01	17.77	2,993.20	51,100.98
Total Selectmen's Office	288,162.64	61.90	15,605.68	303,830.22
TOWN CLERK/TAX COLLECTOR'S OFFICE				
Briand, Theresa L.	77,896.82		4,609.20	82,506.02
Textor, Patricia A.	50,991.02	40.18	0.00	51,031.20
Mulrooney, Amanda	12,672.80		754.75	13,427.55
Glaude, Jennifer	33,352.00	934.6	400.00	34,686.60
Total Town Clerk/Tax Collector's Office	174,912.64	974.78	5,763.95	181,651.37
INFORMATION TECHNOLOGY				
Brunelle, John	22,000.16	0.00	0.00	22,000.16
TOWN TREASURER				
Hogencamp, Debra	9,000.00	0.00	0.00	9,000.00
Harding-Reed, Sharon	1,000.00	0.00	0.00	1,000.00
Total Treasurer	10,000.00	0.00	0.00	10,000.00
TRUSTEES OF TRUST FUNDS				
Falzone, Michael	87.96	0.00	0.00	87.96
Poulos Jr., John	87.96	0.00	0.00	87.96
Total Trustees of Trust Funds	175.92	0.00	0.00	175.92
VOTER REGISTRATION & ELECTIONS				
Byron, Frank	163.80	0.00	0.00	163.80
Perry, Steven	166.40	0.00	0.00	166.40
Redding, Robert M.	500.00	0.00	0.00	500.00
Reed, Shirley-Ann	500.00	0.00	0.00	500.00
McKibben, Joan	500.00	0.00	0.00	500.00
Briand, Leo	62.08	0.00	0.00	62.08
Lascelles, Maureen	124.15	0.00	0.00	124.15
Coughlin, Donna	28.65	0.00	0.00	28.65
Gagnon, Rebecca	81.18	0.00	0.00	81.18

Gandia, Laura	128.93	0.00	0.00	128.93
Gruelle, Margaret	76.40	0.00	0.00	76.40
Guerette, Patricia	133.70	0.00	0.00	133.70
Jones, Sharon	124.15	0.00	0.00	124.15
Pinciario, Nancy L.	28.65	0.00	0.00	28.65
Total Voter Registration & Elections	2,618.09	0.00	0.00	2,618.09
CUSTODIANS TOWN HALL/RECREATION				
Pilon, Gerald F	14,487.72	0.00	0.00	14,487.72
CABLE PEG OPERATORS				
Blanchette, Russell	9,586.50	0.00	0.00	9,586.50
Hirte, Oskar	2,201.50	0.00	0.00	2,201.50
Fay Jr, Robert	12,260.00	0.00	0.00	12,260.00
Jeffrey, Brendon	2,079.00	0.00	0.00	2,079.00
Jeffrey, Mason	1,281.00	0.00	0.00	1,281.00
Lepore, Matthew	938.00	0.00	0.00	938.00
Rodrigues, Jennifer	1,148.00	0.00	0.00	1,148.00
Total Cable Peg Operators	29,494.00	0.00	0.00	29,494.00
PLANNING BOARD				
McKibben, Joan A.	19,820.70	0.00	0.00	19,820.70
POLICE DEPARTMENT				
<i>Does not include Special Detail</i>				
<i>Includes Community Detail</i>				
<i>Includes uniform allowance & cleaning</i>				
Sargent, Benjamin	110,404.64	0.00	0.00	110,404.64
Scotti, Thomas	100,891.20	0.00	0.00	100,891.20
Brown, Anthony P.		0.00	0.00	0.00
Clater, Michael	59,740.12	17,265.47	3,604.10	80,609.69
Flynn, Joshua	41,443.60	14,506.20	3,883.12	59,832.92
Ivas III, George	70,191.84	13,036.33	500.00	83,728.17
Lang, Rachael	13,803.52	1,602.92	3,368.18	18,774.62
Morgan, Brian	74,001.62	13,399.97	660.93	88,062.52
Rasmussen, Slade	61,862.18	13,681.58	2,247.61	77,791.37
Savage, Heath H.	82,575.92	20,132.23	6,422.24	109,130.39
Tessier Jr., Dennis	80,860.40	6,991.86	533.44	88,385.70
Underwood, Christopher	63,430.46	28,848.71	986.45	93,265.62
Donnelly, David	47,251.51	358.96	2,936.00	50,546.47
Dezotell, Taylor	12,777.16	1,430.46	1,378.00	15,585.62
MacDonald, Jarrod	35,955.20	6,349.58	1,767.00	44,071.78
Rider, Christopher	72,440.30	5,263.89	5,500.00	83,204.19
Corl, Michael T.	31,519.30	704.82	1,769.97	33,994.09

Harris, Steve P.	6,202.68	313.20	150.00	6,665.88
Boda Jr, Robert	217.86	0.00	150.00	367.86
Boda Jr, Robert	52,527.80	5,008.69	1,687.54	59,224.03
Lemieux, Kayleigh	52,538.80	3,750.18	1,568.63	57,857.61
Baril, Andrea	46,069.84	0.00	0.00	46,069.84
Coates, Bradford	80,529.60	0.00	0.00	80,529.60
Total Police Department	1,197,235.55	152,645.05	39,113.21	1,388,993.81
FIRE DEPARTMENT				
<i>Does not include Special Detail</i>				
Fraitzl, Frank X.	61,108.80	0.00	1,900.00	63,008.80
Nicoll, Douglas M.	82,063.60	12,931.84	1,500.00	96,495.44
Kelly, Paul	61,990.40	6,068.38	2,420.80	70,479.58
Adams, Warren W.	99.90	0.00	0.00	99.90
Anderson, Joshua	300.73	0.00	0.00	300.73
Baxley, Jeffrey	5,045.92	0.00	1,480.00	6,525.92
Berube, Todd	3,096.80	0.00	20.00	3,116.80
Cartier, Craig	5,538.65	0.00	450.00	5,988.65
DiFranza, Ryan	4,998.72	0.00	0.00	4,998.72
Dube, Steven W	5,504.52	0.00	0.00	5,504.52
Dubowik, Brian	606.71	0.00	0.00	606.71
Earle, Derek	3,697.00	0.00	660.00	4,357.00
Enright, Sean	1,292.38	0.00	0.00	1,292.38
Fecteau, Corey J	9,866.72	0.00	0.00	9,866.72
Glancy, Edward C.	7,422.28	0.00	1,070.00	8,492.28
Hoffman, Robert	643.50	0.00	0.00	643.50
Hubbard, Jason	6,109.52	0.00	1,830.00	7,939.52
Hughes, Kevin	924.88	0.00	0.00	924.88
Innamorati, Joseph	3,814.32	0.00	0.00	3,814.32
Kelly, Patrick	2,127.93	0.00	0.00	2,127.93
Kimball, Brian S	4,665.43	0.00	1,370.00	6,035.43
Lacombe, Cody	17.85	0.00	0.00	17.85
Newell, Jeffrey A.	7,325.14	0.00	1,645.00	8,970.14
Patten, Christopher	40.40	0.00	0.00	40.40
Rea, James	179.82	0.00	0.00	179.82
Ricard, Jason	2,589.64	0.00	0.00	2,589.64
Smith, Kelly P.	636.84	0.00	0.00	636.84
Somers, James	2,781.53	0.00	0.00	2,781.53
Thomas, Cory	5,942.39	0.00	985.00	6,927.39
Thomas, Ernest	5,501.22	0.00	0.00	5,501.22
Travis Jr, John F.	3,856.79	0.00	1,030.00	4,886.79
Tropiano, Matthew	1,426.50	0.00	0.00	1,426.50

Total Fire Department	301,216.83	19,000.22	16,360.80	336,577.85
BUILDING DEPARTMENT				
Blackwell, Jeffrey	27,468.00	0.00	0.00	27,468.00
HIGHWAY DEPARTMENT				
Brown, Kevin	75,627.20	13,898.64	1,000.00	90,525.84
Douillette, Joshua	36,691.20	5,640.47	895.50	43,227.17
MacKay, William	2,110.00	0.00	0.00	2,110.00
Durfee, Andrew	3,360.00	215.00	0.00	3,575.00
Total Highway Department	117,788.40	19,754.11	1,895.50	139,438.01
SOLID WASTE DISPOSAL				
Mellen, David L.	76,627.20	2,197.38	5,907.20	84,731.78
Worster, David E.	40,823.95	0.00	954.80	41,778.75
Arria, Roy	3,122.41	0.00	0.00	3,122.41
Beebie, Russell	7,019.65	0.00	0.00	7,019.65
Berg, William	8,327.68	0.00	0.00	8,327.68
Briggs, James D.	5,285.73	0.00	0.00	5,285.73
dePontbriand, Bryan	0.00	0.00	0.00	0.00
Michon, Kevin	6,032.78	0.00	0.00	6,032.78
Minervini, Derek	15,500.78	0.00	0.00	15,500.78
Walsh, David	7,632.39	0.00	0.00	7,632.39
Total Solid Waste Disposal	170,372.57	2,197.38	6,862.00	179,431.95
ANIMAL CONTROL OFFICER				
Pilon, Gerald F.	15,000.00	0.00	2,400.00	17,400.00
LIBRARY				
Varick, Vicki L.	65,496.64		1935.70	67,432.34
Antosca, Kerri A	8,517.92		27.07	8,544.99
Chew, Corinne	2,054.02		27.07	2,081.09
Degraw, Regina	1,262.31		27.07	1,289.38
Dexter, Chloe	176.26		0.0	176.26
Michaud, Marrisona	3,701.62		0.0	3,701.62
Paquette, Helena	4,785.54		27.07	4,812.61
Richardson, Lynn	30,420.44		81.22	30,501.66
Osterhoudt, Alexandra	14,652.94		0.0	14,652.94
MacDonald-Britton, Alexis	36,671.09		81.22	36,752.31
Stinson, Benjamin	8,433.50		81.22	8,514.72
Total Library	176,172.28	0	2287.64	178,459.92
Total Wages	2,566,925.50	194,633.44	90288.78	2,851,847.72

2021 BOARD OF SELECTMEN / TOWN ADMINISTRATOR REPORT

We entered 2021 with great optimism that our world would soon return back to normal as we removed our face masks and conducted in-person meetings again. However, we quickly learned that returning back to normal would be slower than originally thought and normal may never look and feel like it did prior to COVID-19. But one thing is for sure, the core principles, purpose and structure of local government will never change.

All of our department heads and staff continued to serve Litchfield residents with the highest standards of integrity and dedication. Our citizen volunteers continued to accomplish great things which makes Litchfield such an amazing place to live. It is truly a privilege to witness the teamwork between our department heads, staff, committees, community volunteers and groups, local businesses and farming community.

We are pleased to report that despite uncertainty in world events, political issues and economic times, 2021 was another great financial year for the Town of Litchfield. In early spring Karen White, Finance Director finalized the towns contract to receive over \$900,000 of American Rescue Plan Act Funding (ARPA). These funds can be used by the town over the next couple years to address budgetary impacts of COVID-19 and make improvements to buildings, equipment and technology to better serve residents in future pandemics and other unimaginable events. In addition to ARPA funds, Mrs. White was able to secure grant funding of approximately \$23,500 from the Governor's Office for Emergency Relief and Recovery (GOFERR) for COVID-19 expenses related to wages, equipment, cleaning supplies, facility modifications and personal protective equipment and our Police Dept., Fire Dept., IT Dept, and Town Clerk/Tax Collector's Office collectively submitted applications and/or received grant funding for well over \$100,000 dollars. The grant application process is extremely competitive and takes a tremendous amount of staff time and resources to prepare applications. Litchfield residents have directly benefited in tax savings and improved services through the efforts of our department heads and staff applying for various grant opportunities. It is also important to report that the town received an additional \$200,000 in NH State Meals and Rooms Tax Revenues. These additional funds were unanticipated and applied directly towards local property tax relief in 2021.

As we look forward to another great financial year in 2022, all the credit goes to the Budget Committee and department heads for preparing a fiscally responsible financial plan for the next 12 months. The 2022 proposed operating budget is unanimously recommended by the Budget Committee and Board of Selectmen. It is \$7,413,037 an increase of \$209,244 or 2.82% over the 2021 approved budget. The tax effort is \$72,165 below the town's tax cap. If approved, the recommended operating budget represents a tax rate increase of \$0.09 per thousand dollars of assessed value. The estimated property tax increase for a home valued at \$400,000 is approximately \$36.00. Significant budget decreases were fire hydrants (-\$79k), debt services (\$-26k), fire (-\$19k), street lights (-\$8k) and legal services (-\$4k). Significant budget increases were personnel (\$84k), road maintenance (\$80k), technology (\$35k), parks & recreation (\$33k) and sanitation (\$30k). Should the proposed budget fail, the default operating budget is \$7,364,547 which is a reduction of \$48,490 from the proposed operating budget.

In closing, we wish to thank all department heads, staff and committee volunteers for their continued dedication and service to our wonderful community.

Steven Webber
Board of Selectmen, Chairman

Troy R. Brown
Town Administrator

**2021 WARRANT ARTICLES
TOWN OF LITCHFIELD, NEW HAMPSHIRE**

ARTICLE 1 - ELECTION OF OFFICERS

<u>1 Selectmen</u>	<u>Three (3) Year Term</u>
Steven Webber	933 Elected
<u>1 Selectmen</u>	<u>Two (2) Year Term</u>
Kim M. Queenan	581 Elected
Elizabeth F. Vaughan	395
<u>2 Budget Committee</u>	<u>Three (3) Year Term</u>
Derek Barka	730 Elected
Nicole Fordey	699 Elected
<u>1 Budget Committee</u>	<u>Two (2) Year Term</u>
Kate Stevens	500 Elected
Scott Taylor	490
<u>1 Cemetery Trustee</u>	<u>Three (3) Year Term</u>
Steven P. Calawa	633 Elected
Amber Flindt	340
<u>1 Library Trustee</u>	<u>Three (3) Year Term</u>
Margaret Peg Graveline	247
Laura Gandia	472 Elected
Gail Musco	233
<u>1 Town Moderator</u>	<u>Three (3) Year Term</u>
Steve Perry	915 Elected
<u>1 Trustees of Trust Fund</u>	<u>Three (3) Year Term</u>
John Poulos, Jr.	859 Elected

ARTICLE 2 - ZONING AMENDMENT No. 1

Are you in favor of the adoption of Zoning Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows? Amend Section 575, Conservation Open Space Development, to clarify intended uses and ownership of open space within Conservation Open Space Developments.

Recommended by the Planning Board (5-0-0)

Yes 970 **No 196**

ARTICLE 3 - ZONING AMENDMENT No. 2

Are you in favor of the adoption of Zoning Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows? Amend Section 507, Accessory Dwelling Units, to permit detached accessory dwelling units as a conditional use subject to Planning Board approval.

Recommended by the Planning Board (5-0-0)

Yes 759 No 405

ARTICLE 4 - OPERATING BUDGET

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling **\$7,203,793**. Should this article be defeated, the default budget shall be **\$7,356,332** which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2021 tax rate impact: **\$0.09**.

Recommended by Board of Selectmen (4-0-0)

Recommended by Budget Committee (7-1-0)

Yes 1020 No 171

ARTICLE 5 - POLICE CONTRACT

Shall the Town vote to approve the cost items for wage and related costs that have been included in the collective bargaining agreement reached between the Town of Litchfield and Council 93 of the American Federation of State, County and Municipal Employees which provides for the following increases in wages and benefits at the current staffing level and further to raise and appropriate the sum of **\$11,803** for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Estimated 2021 tax rate impact: **\$0.01**.

2021 - \$11,803

2022 - \$59,799

2023 - \$56,163

Recommended by Board of Selectmen (4-0-0)

Recommended by Budget Committee (8-1-0)

Yes 821 No 339

ARTICLE 6 - HUMAN SERVICES AND HEALTH AGENCIES

Shall the Town vote to raise and appropriate the sum of **\$21,255** to support Human Services and Health Agencies providing services to the Town of Litchfield. Estimated 2021 tax rate impact: **\$0.02**.

Recommended by Board of Selectmen (4-0-0)

Recommended by Budget Committee (8-1-0)

Yes 678 No 479

ARTICLE 7 - ROAD IMPROVEMENTS

Shall the Town vote to raise and appropriate the sum of **\$100,000** for the purpose of road improvement projects. This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2021 tax rate impact: **\$0.00**.

Recommended by Board of Selectmen (4-0-0)

Recommended by Budget Committee (8-1-0)

Yes 1000 No 164

ARTICLE 8 - PLOW TRUCK PURCHASE

Shall the Town vote to raise and appropriate **\$100,000** to purchase a plow truck with equipment for the Highway Department. This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2021 tax rate impact: **\$0.00**.

Recommended by Board of Selectmen (4-0-0)

Recommended by Budget Committee (7-2-0)

Yes 904 No 257

ARTICLE 9 - PROPERTY REVALUATION EXPENDABLE TRUST FUND

Shall the Town vote to establish a Property Revaluation Expendable Trust Fund per RSA 31:19-a for the purpose of funding future property revaluations and to raise and appropriate **\$25,000** to put in the fund; further to name the Board of Selectmen as agents to expend from said fund. This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2021 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (4-0-0)

Recommended by Budget Committee (8-1-0)

Yes 787 No 363

ARTICLE 10 - PENNICHUCK EAST UTILITY RATE INCREASE

Shall the Town vote to raise and appropriate the sum of **\$50,000** for legal counsel, consultants, witnesses, technical reviews and other expenses related to the proposed Pennichuck East Utility water rate increase case filed with the New Hampshire Public Utilities Commission. This special warrant article will be a non-lapsing appropriation per RSA 32:7,VI and will not lapse until said rate case is completed or by December 31, 2023, whichever is sooner. This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2021 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (4-0-0)

Recommended by Budget Committee (8-0-0)

Yes 1016 No 146

ARTICLE 11 - FIRE STATION BOND PROCEEDS

Shall the Town vote to raise and appropriate the sum of **\$23,582** for the purpose of paying a portion of the 2021 Fire Station Bond payment and to authorize the withdrawal of that amount from the December 31, 2020 fund balance for this purpose. This amount will represent the interest earned on bond proceeds that was transferred to the general fund on or before December 31, 2020. Estimated 2021 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (4-0-0)

Recommended by Budget Committee (9-0-0)

Yes 1022 No 136

ARTICLE 12 - FIRE FACILITIES FUND

Shall the Town vote to discontinue the Fire Facilities Capital Reserve Fund created in 2000. Said funds and accumulated interest to date of withdrawal shall be transferred to the Building Systems Expendable Trust Fund. Estimated balance is \$622. Estimated 2021 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (4-0-0)

Yes 1060

No 116

ARTICLE 13 - SOLAR EXEMPTION

Shall the Town adopt the provisions of RSA 72:61-64 inclusively, which provide for an optional property tax exemption from the property's assessed value for persons owning real property which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount of the assessed value of qualifying solar energy system equipment, up to a maximum of \$27,000. This exemption shall only be available to property owners who expend funds for the installation of such systems. Therefore, if the property is sold, the new owner shall not be eligible for the exemption. ***Note: Given the current number of eligible recipients this will result in the loss of \$23,018.58 of property tax revenue with an estimated tax rate impact of \$0.02.***

Recommended by Board of Selectmen (4-1-0)

Yes 479 No 700

EXCERPTS FROM PREVIOUS TOWN REPORTS

≈2011≈

Selectmen's Report "....2011 marks our first full year of working with our Town Administrator, Jason Hoch. The BOS would also like to recognize and thank Karen White on accepting a new position of Office Assistant. The BOS would also like to recognize Linda Langill for accepting a new position as the finance/Human Resources Manager for the Town"

".....In conjunction with the Town Meeting warrant of 2011 for the town to move in the direction of an appointed Fire Chief, The selectmen have spent time throughout the year preparing a job description as well as guidelines to have in place upon the hiring of a Fire Chief....."

Highway Department "....In 2011 the Highway Department kept up with many heavy storms, The Town was hit hard with the October snowstorm. Heavy wet snow brought down numerous trees, branches and power lines throughout the Town, leaving 95% of residents without power. After long service to the town, Big Blue, a 1968 Mack was retired and replaced. The department purchased a plow and wing. Also purchased was a State of NH used highway replacement truck, an International 2000....."

Transfer Station ".....The facility staff and solid waste committee members have completed the shutdown of the incinerator. The transfer and recycling facility is now fully operational....."

≈2001≈

Selectmen's Report ".....This has been a difficult period for many of the town's departments due to the default budget requiring the department heads and Board of Selectmen to make some significant cuts totalling approximately \$300,000 to ensure compliance with the voters directive. The Cable committee began broadcasting the School Board and select Budget Committee meetings on the public access channel while the Trustee of the Library commenced construction of the handicap lift at the rear of the Town Library. An emergency generator purchased under FY 2000 budget was installed at the Town Hall to provide electricity and needed radio communication during periods of power failure. The construction of the Northern intersection of Albuquerque Avenue with Charles Bancroft Highway was funded utilizing expiring Impact Fees thus saving the town from further expenditure should Albuquerque Ave be fully constructed in the future. And lastly, Litchfield implemented an Adult Housing ordinance allowing for the construction of fifty-five and older development communities saving the Town tax dollars in potential school costs....."

≈1991≈

Fire Department "..... The most exciting moment was in the early morning hours of December 4, when the new tanker/pumper drove into the yard of the station. Thanks to Deputy Chief Brian Barton, with the full time firefighters Douglass Nicoll and Mike Stanhope several call firefighters, the truck was equipped and readied for service by December 11. The Firefighter's Association sponsored a reception for the townspeople to view the truck and to thank them for approving the purchase. The tanker/pumper has proven to be an invaluable addition to the fleet. Training and certification for operators is continuing when the weather permits....."



New Tanker/Pumper

Building Department “..... History. The building was constructed Circa 1850 and used as a meeting Hall as well as a place for social functions. In 1974 the Town Hall was moved from the edge of the Charles Bancroft Highway to its current location. At that time, the foundation and interior was modified for use as town office space. Prior to this, town offices were located in the Library basement and in individual homes.....”

≈1981≈

Parks and Recreation “.....in 1981 The Town of Litchfield added a new recreation Field at Jeff Lane. A large thanks goes to the Litchfield Little league and especially Jack Wilkinson for their time and effort in developing Jeff Lane. Conjointly the Little League and the Parks and Recreation Commission developed two minor league baseball fields for use in the 1982 season.”

≈1971≈

In Memoriam”.....Treffle W. Marsan, March 10, 1971 at age 79 served as Tax Collector, March 12, 1957-58.....”

Planning Board “.....The year of 1971 witnessed the continued rapid expansion of Litchfield, with two major subdivisions completed and four currently in process, with an estimated 300 houses to be built. The population forecast prepared by Mr. Max Wolfe, of the Nashua Regional Planning Commission estimates that Litchfield's population growth will increase 148% by 1980 and 544% by 1990.....”

Conservation Commission “.....Following the 1971 Town Meeting, The Litchfield Conservation Commission and a Litchfield Recreation were established and members appointed to the same. The Conservation Commission is responsible for the promotion and development of the natural resources and for the protection of the watershed resources of the Town of Litchfield. The biggest project is the neighborhood recreation field that is being constructed at the site of the used up gravel pit off Corning Road. Through the efforts of the Conservation Commission, the Town will receive approximately \$4,000 in federal funds for the construction of the field.....”

≈1961≈

In Memoriam”.....Richard C. Leach 8/11/1916 - 3/28/1961. Served the Town as Library Trustee, Moderator for School District, Check List Supervisor, Building Inspector and Health Department.”

2021 Town Report

Litchfield Conservation Commission

The Litchfield Conservation Commission (LCC) is an all-volunteer advisory board established by the Town pursuant to NH RSA Chapter 36-A “for the proper utilization and protection of the natural resources and for the protection of watershed resources” within Litchfield. The Conservation Commission is currently comprised of six appointed commission members, three alternates, and a Selectmen’s representative. The LCC holds meetings the first Thursday of every month at 6:30 p.m. typically in the Town Hall, but occasionally in the Fire Station Meeting Room. The public is encouraged to attend.

2021 was an exceptionally eventful and busy year for the Conservation Commission. We said goodbye to long-serving members and welcomed new faces who brought passion and creativity with them. Commissioners Tom Levesque and Roger St. Laurent stepped down from their posts after decades of service to the Town of Litchfield. Their contributions will not be forgotten.

Commissioner Dianne Plansky spearheaded a town garden, which will allow members of the public to farm their own plot of land. The garden will hopefully be between Parker Park and Normanton Farm on land leased. Please stay tuned in 2022 as the project moves forward.

The Commission started a weather and climate program in May to study meteorology and climatology in Litchfield and its impacts on our natural resources. A weather station was purchased for data collection. It currently resides atop the police station and uploads current conditions every roughly 16 seconds on a 24/7/365 basis. Hopefully it will be moved to the top of the Pennichuck water tower on Rocky Hill at some point in the future for ideal recording conditions. Current and historical data can be found online at <https://www.wunderground.com/dashboard/pws/KNHLITCH34>.

Chairman Matt Lepore became a trained severe weather and river ice spotter to increase knowledge in this field of study and how it can help the town.

We modified our bylaws with a list of rules that pertain to communication. These rules are intended to help new and current members stay in compliance with NH law and ensure we are acting as one body.

The town increased its conserved land holdings this year! We purchased 2.25 acres on Charles Bancroft Highway adjacent to existing conservation land that is being farmed. We also received a donation of 2.65 acres of land off of Cardinal Drive.

The Commission inspected and documented its walkable properties in 2021. We hope to work on ways to inspect properties that are largely wetlands and monitor all of our properties on a regular basis going forward.

We took possession of the old town voting trailer. This box trailer will allow us to store equipment and leave it at conservation properties for multi-day projects without fear of it being stolen or exposed to the elements.

The Conservation Commission joined with the Recreation Commission to purchase a compact tractor to help maintain and expand conservation and recreation areas. This tractor will include a bucket, finish mower, brush mower, and York rake. Anticipated delivery is Spring 2022.

Members and volunteers spent significant time maintaining properties, clearing brush, and removing fallen trees and hazards at hazards on conservation properties. At the Muster Field property, brush was cut back and significant amounts of invasive bittersweet was removed to protect existing trees and restore views. Also at the Muster Field, work commenced on a new trail that is expected to be completed in 2022. At Moore's Falls, volunteers and members maintained the upper field and trails, removed fallen trees that posed hazards, and routinely monitored the area, picked up trash, and maintained the parking area. Syringes along the shore continue to be a

sporadic issue. Please be observant when exploring along the Merrimack River.

The Conservation Commission and Recreation Commission have spent much of 2021 reviving the fishing derby. Commissioner Harry Menzigian has done much of the heavy lifting to bring it back. The fishing derby is planned to come back the second weekend of May 2022.

The Commission owes a great deal of gratitude to members of the public who made incredibly valuable donations to the Commission this year. Thomas Schofield donated a Husqvarna chainsaw with fuel and chains to us. Robert Leary donated a weed wacker. This will be a great tool for maintaining grasses on and along trails without needing to use the large brush mower for the task, making the task quicker, easier, and more cost effective to accomplish. Doug Adams donated a sign for the Moore's Falls trail. This high quality sign will help walkers navigate the four-way trail intersection over the culvert on the north side of the property. Marc Cloutier donated a great Stihl saw.

Members of the Commission worked to protect turtle nests in areas where risk of human disturbance is high. If you have questions or concerns regarding wildlife, we would be happy to assist you and get you in contact with a wildlife rehabber or biologist.

Alternate Andrew Thompson got ArcGIS set up for the Commission. This application will allow us to provide more interactive mapping information to the public. Commissioner Jayson Brennen has also assisted with setting it up.

Chairman Matt Lepore attended the 50th anniversary of the NHACC at Bear Brook State Park in September, meeting with many other NH Conservation Commissions. At the end of the event was a raffle, where Matt won a bat box for Litchfield! It will hopefully be placed near Darrah Pond some time in 2022.

The Commission authorized the creation of a bridge at the Lonely Fort trail to make it more accessible to those who utilize a wheelchair for mobility. Thank you to Roger St. Laurent for the trailhead sign.

The Commission authorized the creation of a new Conservation Plan, which will help the Commission and inform the public on natural resource inventory prioritization. The Nashua Regional Planning Commission has been contracted to create the plan. Commissioner Jayson Brennen is working on a land acquisition plan which will supplement the Conservation Plan and help prioritize properties for acquisition. The first part of this plan included a community poll in which we received 234 responses. Based on the results of the poll, 87% felt that investing in conservation land acquisition is very important and top priorities should revolve around protecting farmland, retaining the historic and farming character of the town, and protecting natural resources. This plan will be finished in the first half of 2022. Chairman Lepore began work on a land management plan, which will create policy for best practices to manage and maintain properties for recreation, habitat protection, forest health, etc. The Hillsborough County Forester has accepted a request to assist with the plan.

The NH Department of Natural and Cultural Resources, Division of Forests and Lands conducted a timber harvest in the Litchfield State Forest in part to mitigate the Red Pine Scale on the property. The cleared spaces will help create more habitat for wildlife. The parking area was enlarged and got a new gate.

We hope 2022 is as exciting and eventful as 2021 with new opportunities for natural resource protection and educational opportunities for the public. Anyone is more than welcome and encouraged to attend our meetings and take an active role in conservation/environmental projects in town. Please feel free to reach us at (603) 424-2131 or at conservation@litchfieldnh.gov.

Respectfully submitted,



Matthew Lepore - Chair
Joan McKibben - Vice Chair
Dianne Plansky - Secretary
Harry Menzigian - Member
Jayson Brennen - Member
Michael Croteau - Member
Jack Curtin, Jr. - Alternate
Luanna Volmer - Alternate
Andrew Thompson - Alternate
Kevin Lynch - Selectmen's Representative



Mushrooms spotted on a conservation property off of Cutler Road. Credit: CONCOMM Alternate Luanna Vollmer

Litchfield Highway Department

The Highway Department continues the everyday maintenance of town roads and properties working with other town departments, groups and boards to keep Litchfields roads safe and clear. Working within the town's six year Capital Improvement Plan we are investing in repaving and maintaining our roads. 2021 was a busy year for the Highway Department. We paved or completed paving on 8 roads and are proposing to repave 10 more in 2022 if funding is approved. On top of the paving we completed 14,733 linear feet of double yellow and 27,357 linear feet of white line striping along with hundreds of stop bars and lettering..

2022 Proposed Projects

Locke Mill Drive
Kiln Drive
Brenton Street (partial)
Quigg Court
Chase Brook
Leary Drive
Crowell Court
Whidden Lane
Grouse Lane
Finch Court

2021 Completed Projects

Pilgrim Road
Page Road
Laurel Street
Birch Street
Pheasant Street
Sparrow Court
Aaron Way
Cranberry Lane

We have been cleaning, marking and numbering our catch basins in town working with the Town Administrator to be in compliance with state and federal stormwater management regulations. This past year we completed cleaning and numbering over 300 catch basins and out flows.

On the winter side we added a new Chevrolet 5500 med duty 4x4 truck to our fleet. This truck is equipped with a 10' power angle front plow, 10' wing plow and a 4 yard sander making it a true snow fighter. We currently have a great group of subcontractors complimenting our 8 town trucks who are dedicated to keeping our roads clear.

Please remember, it is the policy of the Town of Litchfield to remove any encumbrance (i.e. fencing, basketball hoops, posts, etc) from the Town's Right-of Way Pursuant to RSA 236:32. If the Road Agent determines that an object is an encumbrance, the owner of the encumbrance will be notified by certified mail that the encumbrance shall be removed within 14 calendar days. Any person who shall place any obstruction or encumbrance in any town road or highway shall be subject to civil liability to the Town of Litchfield pursuant to the provisions of RSA 236:39, for all damages and costs which the Town shall be compelled to pay any person injured by such obstruction, defect, insufficiency or repair.

I want to thank the Board of Selectmen, Town Administrator, Department Heads and staff that continue to provide support and assistance throughout the year.

Respectfully submitted,
Kevin P. Brown,
Road Agent / Highway Manager

A RESIDENT'S GUIDE TO WINTER STORM & ICE OPERATIONS AND PROCEDURES

The Town of Litchfield Highway Department is pleased to issue ***"A Residents Guide to Winter Snow & Ice Operations and Procedures"***. The intent of this pamphlet is to advise Litchfield residents of the Highway Department's winter snow plowing and anti-icing/deicing objectives and to obtain your assistance so that Litchfield roads can be restored to "normal conditions" as promptly and efficiently as possible after a storm. Your cooperation is essential for the Highway Department to achieve this objective. With your assistance and patience, we will be able to provide you with the important functions of our winter maintenance operation i.e., get roads open, keep traffic flowing, and restore roads to safe traveling conditions quickly. We thank you for your anticipated cooperation.

SNOW PLOWING OPERATIONS

The following is a general description of the Highway Department's snow and ice operational plan. As you are aware, each storm is different, but we will try to follow our snow and ice operations policy as closely as possible.

Our SNOW & ICE PROGRAM entails three (3) steps:

1. Anti-icing operation
2. Plowing Operation
3. De-icing operation

Anti-Icing Operation

As the snowstorm begins, the Highway Department initiates its anti-icing operations by spreading salt when necessary, first on the primary and collector roads, hills and school bus routes and lastly all local roads, the Albuquerque bike path and sidewalks. This serves two main purposes; it prevents the snow from bonding and compacting to the pavement and it keeps traffic moving. When fully operational, 5 de-icing material spreader trucks are used for this operation.

Plowing Operation

Plowing operations begin when a minimum of 2 to 3 inches of snow accumulates on the ground. The Highway Department has 10 vehicles equipped to plow snow. The main objective during the snowstorm is to keep roads passable. At the end of the storm, the plows begin to push back the amassed snow to the edge of the pavement. **Residents may want to wait until the roads have been plowed clear, before clearing the entrance of their driveways.** If snow banks need to be pushed back further because of heavy build-up on the road side, we will attempt to do so following a storm given the availability of manpower and equipment.

No person other than an employee in the service of the Highway Department or any employee in the service of an independent contractor acting for the Highway Department shall pile, push or plow snow or ice into a Town way so as to impede the flow of traffic on such way. Whoever violates this section shall be punished by a fine of not more than one hundred dollars.

Parking of cars or other vehicles on Town roads between the hours of 11:00 PM and 7AM is prohibited between November 15 and April 15 as well as during any other time during a snowstorm or snow removal operations.

The Highway Department staff and contractors are well trained and dedicated to plow "around the clock" if necessary, keeping the roads open and passable. If a plow truck is riding with its plow up, it may be returning to the garage for fuel or repairs. Please be advised that Route 3A is maintained by the New Hampshire Department of Transportation and not by the Town of Litchfield.

Residents should not be alarmed if they do not see their road plowed during the early part of the snow storm. The Highway Department follows an assigned route plan. Please be patient, all Town-owned roads will eventually be plowed.

Another area of concern is mailboxes. We do not "deliberately" knock over or damage mailboxes. Remember, anything installed within the Town's right-of-way (i.e., fence, mailbox, etc.) is placed there at the owner's risk. Generally, the Town's right-of-way extends 25 feet from the centerline of the road (this distance does vary; if you have a question about your specific road, please contact Town Hall.) Residents are encouraged to place mailboxes at the maximum allowable distance from the pavement. Please be aware that the Highway Department does not reimburse for mailboxes damaged during snow plowing operations. Mailboxes should be inspected regularly to ensure that they are secured properly and that posts are sturdy.

Additional obstacles to our snow and ice operation are basketball hoops that are placed in Town roads. These hoops are difficult to see when it is snowing and are capable of snagging and damaging our snow plow trucks. In the event that this happens and damage is caused to the vehicle, the owner will be held responsible for the damage. So please take the time to remove the hoops during the winter months. Your cooperation is greatly appreciated.

De-Icing Operation

Once the snowfall has stopped and all roads are clear of snow, post storm de-icing operations commence. All roads are again treated with salt when necessary to improve traction and melt remaining snow and ice (*the exception to this policy will only be when material supplies are extremely low and main roads, hills and bus routes become more of a priority than secondary roads*). Bear in mind, that at temperatures below 20 degrees Fahrenheit, salt will not melt existing ice .

Residents Can Help:

Residents can assist the Highway Department during a snowstorm by heeding these suggestions:

1. *Observe all winter parking bans.*
2. *Reduce your speed and drive cautiously.*
3. *Remain off the streets during snow storms unless absolutely necessary.*
4. *Do not allow children to make "snow forts" at the edge of roads.*
5. *Do not plow, blow or throw snow into the road.*
6. *Before final clean-up of your driveway, check the road. If it does not appear to be widened out, a plow will most likely be returning to plow again, and may push snow back into the entrance of your driveway more than once.*
7. *During plowing operations, some lawn areas located within the Town's right of way will inadvertently be damaged. To help prevent this from occurring, we recommend that you maintain reflectors at the edge of your lawn (not within the Town's right of way) as a guide for our plow operators. Please avoid placing reflectors and other metal bars within the Town's right of way.*
8. *Finally, please have patience. Snow plowing is a time consuming and arduous job covering approximately 74 miles of roads and 10 miles of sidewalk. Some residents will have their road plowed first and some will be last, but in the end, all town roads will be cleared.*

The Highway Department is devoted to providing the residents of Litchfield with dependable snow and ice operation in the shortest and most efficient time possible. With your cooperation we will all benefit during a snowstorm. If you have any questions concerning the snow and ice operations as it is explained, please call your Road Agent at (603-674-7142) or e-mail at kbrown@litchfieldnh.gov. We will try to assist you in any possible way.

Employees of the Litchfield Transfer Station:

David Mellen: State Level Senior
Dave Worcester: State Level IV
Dave Walsh: State Level II
Jim Briggs: State Level I
Derek Minervini: State Level II
Russ Beebe: State Level II
Kevin Michon: State Level I
Roy Arria: State Level I
William Berg

And the times we see ahead
We must glaze with rosy hues
For we don't wish to admit
What it is we have to lose

The Millennium has come
The modern age is here
It sanctifies the future
Yet renders us with fear
So many theories, so many prophecies
What we need now is a change of ideas

Introduction

This report highlights the benefits to the Town of Litchfield from its participation in the Nashua Region Solid Waste Management District's (NRSWMD) 2021 Household Hazardous Waste Program. This program was funded by municipal assessments, user fees, and a grant received by the Nashua Regional Planning Commission from the NH Dept. of Environmental Services. The following charts and figures reflect data from collection events held from spring to fall of 2021.

2021 Collection Overview

The Covid-19 Pandemic continued to impact operations at HHW collections this year. Despite continued impacts of the pandemic no events were cancelled in 2021. Six events were held in total with five held in Nashua and one satellite event in Pelham. Residents from any NRSWMD member municipality could participate in any event.

Saturday April 17, 8am-12pm, in Nashua	Saturday August 28, 8am-12pm, in Pelham
Thursday June 3, 3pm-7pm, in Nashua	Saturday October 2, 8am-12pm, in Nashua
Saturday August 7, 8am-12pm, in Nashua	Saturday November 7, 8am-12pm, in Nashua

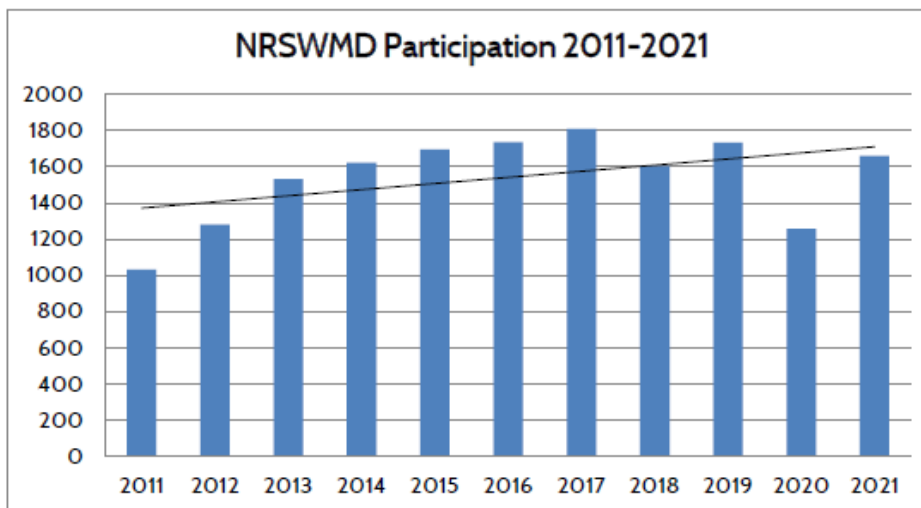
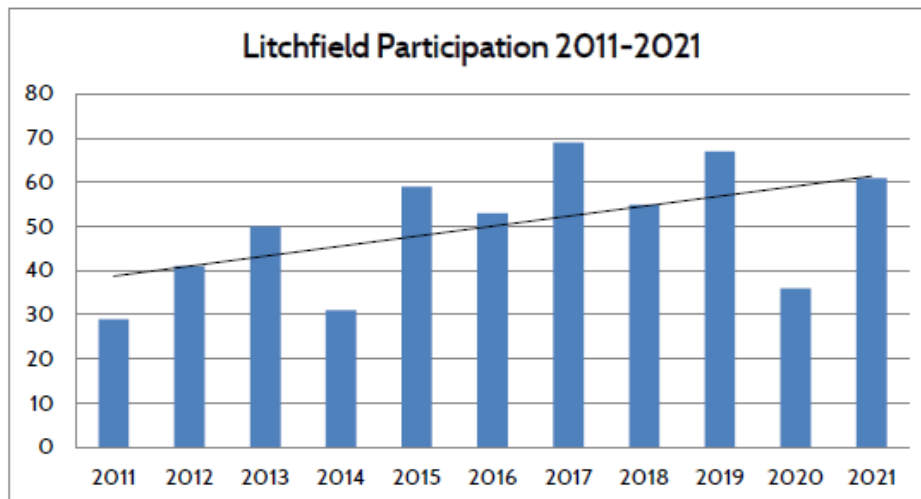
2021 Total Participation

In 2021, a total of 1,659 households participated in the HHW collections District-wide; of those, 20 households or 1.21% came from Mont Vernon. According to the 2020 United States Census, the population of the NRSWMD region is approximately 226,314. The 2020 Census shows a population 2,584 for the Town of Mont Vernon, which is 1.1% of the District's total population. Litchfield residents utilize the collection events at a rate consistent with its share of the regional population. 63.79% reported of Hudson participants reported attending for their first time, 27.59 % of the participants indicated attending HHW collections every few years, while 8.62% reported attending an event every year.

Households	April 17	June 3	Aug. 7	Aug. 28 (Pelham)	Oct. 2	Nov. 6	Total	Percent Participation	Percent Population
NRSWMD	327	289	288	165	227	363	1659	100%	100%
Litchfield	13	13	11	1	7	16	61	3.68%	3.7%

A Decade in a Glance

Households	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Litchfield	29	41	50	31	59	53	69	55	67	36	61
District	1,032	1,280	1,532	1,623	1,696	1,736	1,808	1,603	1,734	1,258	1,659
Litchfield % of Total	2.81%	3.20%	3.26%	1.91%	3.48%	3.05%	3.82%	3.43%	3.86%	2.86%	3.68%



Materials Collected

The Solid Waste District manifested a total of 134,244 pounds of waste during the 2021 collection season. Of this, 123,347 pounds were hazardous, and 10,897 pounds were universal wastes. This is an increase of 4,279 pounds from the 2020 total (129,965 total pounds of waste in 2020; 118,529 pounds hazardous and 11,436 pounds universal).

2021 Volume by Event (Pounds)			
Date	Haz	Non-Haz	Total
4/17	30,619	2,965	33,584
6/3	13,640	1,350	14,990
8/7	14,333	1,747	16,080
8/28*	14,906	742	15,648
10/2	22,260	2,908	25,168
11/6	27,589	1,185	28,774
2021 Totals	123,347	10,897	134,244

Conclusions

The 2021 has been another challenging year for the HHW Program. The ongoing Covid-19 Pandemic has continued to impact operations, while the volume of waste being handled through the collection program has continued to increase. The pandemic's impact on the supply chain has put pressure on our environmental contractor, already dealing with the uptick in waste. The proper disposal of household hazardous waste is enormously important as it lessens our impacts on the environment and the risks of accidental poisonings in the home. The success of the collections this season is a testament to the resilience and continued importance of the HHW Program. The dedication of our members and continued flexibility of our environmental contractor has been vital, thank you.

Litchfield Representatives to the NRSWMD:

Troy Brown, Town Administrator

David Mellen, Facility Manager Recycling Center

Dear NRRA Member,

Thank you for being a member of the Northeast Resource Recovery Association (NRRA), your recycling and resource recovery nonprofit.

Your membership, along with that of over 400 other municipalities, businesses, and individuals throughout the Northeast, helps support our mission of “partnering to make recycling strong through economic and environmentally sound solutions.” NRRA is one of only a handful of nonprofits in the country that enables communities to manage their own recycling programs by providing cooperative marketing and purchasing programs, along with education and technical assistance.

Through your continued support and dedication, NRRA has assisted our members to recycle over 49,941 tons of recyclable material in 2021! NRRA is proud to partner with you to achieve these results, and we look forward to sharing with you NRRA’s comprehensive Environmental Impact Report in our forthcoming Annual Report.

Enclosed is your individual Environmental Impact Report, which highlights some of the many positive impacts generated from your recycling efforts in 2021. We know many of our municipal members enjoy sharing this report with their residents each year, and we’re pleased to provide this information to you. As you can see, we’ve redesigned our reports to include graphics to represent the impact statements for each commodity.

Please Note: We no longer include the graph which shows NRRA’s overall tonnage for the year with this report. In years past, this graph was taken out of our annual report which was published annually in November. Last year we redesigned our Annual Report and re-aligned it to match a calendar year as opposed to a fiscal year publication date. Our total tonnage information, along with an organization Environmental Activity Report, will be available in the coming weeks on our website, <https://www.nrrarecycles.org/environmental-impact-report>.

From all of us here at NRRA, we thank you for recycling!



NRRA Customer Activity Report: 2021 YTD Litchfield, NH, Town of

As of 2022-01-26 14:05:20 Eastern Standard Time/EST • Generated by Lindsay Dow • Sorted by Pickup Date (Ascending)

Product Name ↑	Pickup Date	Release #	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Trans. Customer Total	Customer Revenue	Customer Expense
Baling Wire	3/12/2021	383409	-	-	10	\$ 112.50	\$ (108.20)		\$ 1,125.00
Subtotal			-	-	10		\$ (108.20)	\$ -	\$ 1,125.00
C&D-Fuel surcharge	9/10/2021	685196	-	-	1	\$ 10.67			\$ 10.67
Subtotal			-	-	1		\$ -	\$ -	\$ 10.67
C&D-Source Separated Wood SSW	9/10/2021	685196	10,380.0000	5.1900	0	\$ 73.55	\$ (235.00)		\$ 381.72
Subtotal			10,380.0000	5.1900	0		\$ (235.00)	\$ -	\$ 381.72
Freon-Units	4/1/2021	384116	-	-	37	\$ 8.00	\$ -		\$ 296.00
	6/10/2021	386549	-	-	37	\$ 9.00	\$ -		\$ 333.00
	9/23/2021	685189	-	-	37	\$ 9.00	\$ -		\$ 333.00
	12/2/2021	690260	-	-	34	\$ 8.00	\$ -		\$ 272.00
Subtotal			-	-	145		\$ -	\$ -	\$ 1,234.00
Glass-PGA	1/8/2021	381611	25,520.0000	12.7600	1	\$ 40.00	\$ -		\$ 510.40
	2/26/2021	382891	25,520.0000	12.7600	1	\$ 40.00	\$ -		\$ 510.40
	4/9/2021	384396	25,520.0000	12.7600	1	\$ 40.00	\$ -		\$ 510.40
	5/28/2021	386398	25,520.0000	12.7600	1	\$ 40.00	\$ -		\$ 510.40
	5/28/2021	386398	-	-	1	\$ -	\$ (540.00)		
	7/30/2021	388668	25,520.0000	12.7600	1	\$ 40.00	\$ (540.00)		\$ 510.40
	7/30/2021	685662	25,520.0000	12.7600	1	\$ 40.00	\$ (10.00)		\$ 510.40
	10/22/2021	689379	25,520.0000	12.7600	0	\$ 40.00	\$ (540.00)		\$ 510.40
	12/10/2021	690591	25,520.0000	12.7600	0	\$ 40.00	\$ (540.00)		\$ 510.40
Subtotal			204,160.0000	102.0800	7		\$ (2,170.00)	\$ -	\$ 4,083.20
Glass-PGA-Transportation	1/8/2021	381611	-	-	1	\$ -	\$ (540.00)		
Subtotal			-	-	1		\$ (540.00)	\$ -	\$ -
Glass-Trans.	2/26/2021	382891	-	-	1	\$ -	\$ (540.00)		
	4/9/2021	384396	-	-	1	\$ -	\$ (540.00)		
Subtotal			-	-	2		\$ (1,080.00)	\$ -	\$ -
Migrated Misc Products	6/24/2021	387117	-	-	1	\$ 1.00	\$ -		\$ 1.00
Subtotal			-	-	1		\$ -	\$ -	\$ 1.00
Propane- 20#	6/24/2021	387117	-	-	36	\$ 0.50	\$ -		\$ 18.00
Subtotal			-	-	36		\$ -	\$ -	\$ 18.00
Propane - 20# Damaged	6/24/2021	387117	-	-	24	\$ 1.00	\$ -		\$ 24.00
Subtotal			-	-	24		\$ -	\$ -	\$ 24.00
Propane- 40#	6/24/2021	387117	-	-	1	\$ -	\$ -		
Subtotal			-	-	1		\$ -	\$ -	\$ -
Propane - 5#	6/24/2021	387117	-	-	2	\$ -	\$ -		

Product Name ↑	Pickup Date	Release #	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Trans. Customer Total	Customer Revenue	Customer Expense
Subtotal			-	-	2		\$ -	\$ -	\$ -
Propane-Fire Extn.	6/24/2021	387117	-	-	175	\$ 5.00	\$ -	\$ -	\$ 875.00
Subtotal			-	-	175		\$ -	\$ -	\$ 875.00
Propane-Trans.	6/24/2021	387117	-	-	1	\$ -	\$ (100.00)	\$ -	\$ -
Subtotal			-	-	1		\$ (100.00)	\$ -	\$ -
Scrap-1 HMS Prepared	9/28/2021	685442	4,820.0000	2.1518	0	\$ 250.00	\$ (163.79)	\$ 537.95	\$ -
Subtotal			4,820.0000	2.1518	0		\$ (163.79)	\$ 537.95	\$ -
Scrap-Al Fe High Grade 70%+	5/25/2021	385953	1,900.0000	0.8482	1	\$ 0.17	\$ (161.09)	\$ 323.00	\$ -
	11/12/2021	689882	1,980.0000	0.8839	0	\$ 0.18	\$ (169.18)	\$ 356.40	\$ -
Subtotal			3,880.0000	1.7321	1		\$ (330.27)	\$ 679.40	\$ -
Scrap-Cont.Drop	4/21/2021	384665	-	-	1	\$ -	\$ -	\$ -	\$ -
Subtotal			-	-	1		\$ -	\$ -	\$ -
Scrap-Cont. Removal	6/2/2021	386399	9,640.0000	4.3036	1	\$ 225.00	\$ (162.44)	\$ 968.31	\$ -
Subtotal			9,640.0000	4.3036	1		\$ (162.44)	\$ 968.31	\$ -
Scrap-Light Iron	1/7/2021	381610	10,820.0000	4.8304	1	\$ 135.00	\$ (152.99)	\$ 652.10	\$ -
	1/26/2021	382272	11,140.0000	4.9732	1	\$ 135.00	\$ (152.99)	\$ 671.38	\$ -
	2/17/2021	382893	12,820.0000	5.7232	1	\$ 135.00	\$ (157.04)	\$ 772.63	\$ -
	3/12/2021	383697	11,040.0000	4.9286	1	\$ 155.00	\$ (159.74)	\$ 763.93	\$ -
	3/26/2021	383898	12,360.0000	5.5179	1	\$ 135.00	\$ (159.74)	\$ 744.92	\$ -
	3/31/2021	384163	9,140.0000	4.0804	1	\$ 135.00	\$ (159.74)	\$ 550.85	\$ -
	4/7/2021	384398	11,860.0000	5.2946	1	\$ 135.00	\$ (161.09)	\$ 714.77	\$ -
	4/14/2021	384656	10,360.0000	4.6250	1	\$ 135.00	\$ (161.09)	\$ 624.38	\$ -
	4/23/2021	384889	11,420.0000	5.0982	1	\$ 135.00	\$ (161.09)	\$ 688.26	\$ -
	4/29/2021	385149	9,880.0000	4.4107	1	\$ 135.00	\$ (161.09)	\$ 595.44	\$ -
	5/6/2021	385479	10,300.0000	4.5982	1	\$ 135.00	\$ (161.09)	\$ 620.76	\$ -
	5/14/2021	385756	12,420.0000	5.5446	1	\$ 155.00	\$ (161.09)	\$ 859.41	\$ -
	5/21/2021	385992	11,580.0000	5.1696	1	\$ 155.00	\$ (161.09)	\$ 801.29	\$ -
	6/3/2021	386579	12,840.0000	5.7321	1	\$ 180.00	\$ (162.44)	\$ 1,031.78	\$ -
	6/10/2021	386938	11,500.0000	5.1339	1	\$ 180.00	\$ (162.44)	\$ 924.10	\$ -
	6/16/2021	387133	7,840.0000	3.5000	1	\$ 180.00	\$ (162.44)	\$ 630.00	\$ -
	6/23/2021	387453	8,020.0000	3.5804	1	\$ 180.00	\$ (162.44)	\$ 644.47	\$ -
	7/7/2021	387937	11,620.0000	5.1875	1	\$ 180.00	\$ (163.79)	\$ 933.75	\$ -
	7/14/2021	388242	11,040.0000	4.9286	1	\$ 180.00	\$ (163.79)	\$ 887.15	\$ -
	7/28/2021	388669	14,260.0000	6.3661	1	\$ 180.00	\$ (163.79)	\$ 1,145.90	\$ -
	8/5/2021	683029	11,440.0000	5.1071	0	\$ 180.00	\$ (163.79)	\$ 919.28	\$ -
	8/18/2021	684576	11,780.0000	5.2589	0	\$ 180.00	\$ (163.79)	\$ 946.60	\$ -
	8/27/2021	684781	8,780.0000	3.9196	0	\$ 180.00	\$ (163.79)	\$ 705.53	\$ -
	9/7/2021	685188	10,700.0000	4.7768	0	\$ 180.00	\$ (163.79)	\$ 859.82	\$ -
	9/16/2021	685322	10,430.0000	4.6563	0	\$ 170.00	\$ (163.79)	\$ 791.57	\$ -
	9/27/2021	685483	12,300.0000	5.4911	0	\$ 170.00	\$ (163.79)	\$ 933.49	\$ -
	10/6/2021	688543	12,940.0000	5.7768	0	\$ 170.00	\$ (163.79)	\$ 982.06	\$ -
	10/19/2021	689378	13,480.0000	6.0179	0	\$ 170.00	\$ (163.79)	\$ 1,023.04	\$ -
	10/26/2021	689593	12,360.0000	5.5179	0	\$ 180.00	\$ (163.79)	\$ 993.22	\$ -

Product Name ↑	Pickup Date	Release #	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Trans. Customer Total	Customer Revenue	Customer Expense
	11/9/2021	689879	13,640.0000	6.0893	0	\$ 180.00	\$ (169.18)	\$ 1,096.07	
	11/16/2021	690211	10,680.0000	4.7679	0	\$ 180.00	\$ (169.18)	\$ 858.22	
	11/23/2021	690380	10,140.0000	4.5268	0	\$ 180.00	\$ (169.18)	\$ 814.82	
	12/7/2021	690592	13,500.0000	6.0268	0	\$ 180.00	\$ (169.18)	\$ 1,084.82	
	12/14/2021	690882	22,260.0000	9.9375	0	\$ 140.00	\$ (169.18)	\$ 1,391.25	
	12/22/2021	691024	12,860.0000	5.7411	0	\$ 155.00	\$ (169.18)	\$ 889.87	
Subtotal			409,550.0000	182.8350	20		\$ (5,700.19)	\$ 29,546.93	\$ -
Steel Cans-Loose	2/18/2021	382892	4,860.0000	2.1696	1	\$ 60.00	\$ (157.04)	\$ 130.18	
	4/12/2021	384397	4,820.0000	2.1518	1	\$ 80.00	\$ (161.09)	\$ 172.14	
	6/8/2021	386831	4,060.0000	1.8125	1	\$ 80.00	\$ (164.44)	\$ 145.00	
Subtotal			13,740.0000	6.1339	3		\$ (482.57)	\$ 447.32	\$ -
Tires-Passenger	4/13/2021	384720	2,900.0000	1.4500	116	\$ 3.25	\$ -		\$ 377.00
	7/20/2021	388245	3,600.0000	1.8000	144	\$ 3.25	\$ -		\$ 468.00
	11/23/2021	690259	5,950.0000	2.9750	238	\$ 3.25	\$ -		\$ 773.50
Subtotal			12,450.0000	6.2250	498		\$ -	\$ -	\$ 1,618.50
Tires-Truck	7/20/2021	388245	135.0000	0.0675	3	\$ 15.50	\$ -		\$ 46.50
Subtotal			135.0000	0.0675	3		\$ -	\$ -	\$ 46.50
Tires-Truck, Trailer & Farm Tractor	11/23/2021	690259	90.0000	0.0450	2	\$ 15.50			\$ 31.00
Subtotal			90.0000	0.0450	2		\$ -	\$ -	\$ 31.00
Final Total			668,845.0000	310.7639	935		\$ (11,072.46)	\$ 32,179.91	\$ 9,448.59

Confidential Information - Do Not Distribute

Copyright © 2000-2022 salesforce.com, Inc. All rights reserved.







Northeast Resource Recovery Association

"Partnering to make recycling strong through economic and environmentally sound solutions"

LITCHFIELD, NH, TOWN OF

CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

Below please find information on the positive impact your recycling has had on our environment. The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

RECYCLABLE MATERIAL	2021 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is only <u>one</u> benefit of recycling materials rather than manufacturing products from virgin resources.
GLASS	102.08 TONS	 You conserved the equivalent of 2,807.20 gallons of diesel being consumed!
SCRAP METAL	191.02 TONS	 You conserved enough energy to drive a car 2,107,551.24 miles!
STEEL CANS	6.13 TONS	 You conserved enough energy to swap 425.69 incandescent lightbulbs for LEDs!
TIRES	6.34 TONS	 You conserved the equivalent of 2,661.75 pounds of coal being burned!

AVOIDED EMISSIONS



Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you avoided about **2,113,445.89 tons of carbon dioxide emissions**. This is the equivalent of removing **459,444.76 passenger cars** from the road for an entire year.

**The above data was calculated using the U.S. Environmental Protection Agency's Waste Reduction Model (WARM).

2101 Dover Road, Epsom, NH 03234 | 603.736.4401 | info@nrrarecycles.org | www.nrrarecycles.org | [f](https://www.facebook.com/NRRAreCycles) /NRRAreCycles

Litchfield Police Department Annual Report 2021



Litchfield Residents Honorable members of the Board of Selectmen

It is with pleasure that I submit for your perusal the 2021 Annual Report for the citizenry of Litchfield, New Hampshire.

This was a very active year for the police department, with a number of personnel moves. I want to welcome Officer Taylor Dezotell. Officer Dezotell began her career with the Derry Police Department in June of 2020. Upon completion of the police academy, she was assigned to the uniform patrol division. Officer Dezotell left the Derry Police Department in October of 2021 to join the Litchfield Police Department. She is currently assigned to the patrol division, and she is also our social media guru.

January 1, 2021, we had the pleasure of hiring Corporal Christopher Rider. Corporal Rider comes to us after a twenty five year career as a Massachusetts Police Officer. Corporal Rider retired from the Tyngsborough, Massachusetts Police Department as a Detective. He currently serves as our Detective, where he is responsible for investigating all felonies, and major investigations.

Last and certainly not least, April 27, 2021, Officer Jarrod MacDonald joined the ranks of the Litchfield Police. Officer MacDonald worked as a part-time Police Officer with the Hampton Police Department. Jarrod was born and raised in Litchfield, and is a proud graduate of Campbell High School. Upon being hired, Officer MacDonald completed his field training and attended the police academy where he graduated with an academic achievement award. This award is given to the Officer with the highest grade point average. All of these officers have been outstanding additions to our agency and community, and I look forward to the positive impact they will have on the Town of Litchfield.

Officer Slade Rasmussen joined the Southern New Hampshire Special Operations Unit, as a hostage negotiator. Slade attended eighty hours of negotiation training, forty of which were taught by the FBI. Officer Rasmussen will undoubtedly serve as an asset to the Special Operations Unit and will make our Town and Agency proud.

With the pandemic, we have seen a rise in reports of fraud, ranging from credit card fraud, issuing bad checks, identity theft, and wire fraud, to name a few. There are relatively easy ways to avoid becoming a victim to these types of crimes. It is important to run a free credit check annually to see if there are any suspicious activities or credit cards opened in your name. There are a number of credit monitoring companies that can give you an “early warning” of illegal activities. If you receive any

suspicious phone calls, emails, or correspondence that you are unsure of their legitimacy, please feel free to contact the police department to make sure this is not a scam. We deal with a number of these type activities over the year and can direct you in being financially safe.

I am really happy to announce that Litchfield only had one reported burglary this year. This is the lowest we have seen in the past 25 years. The only logical explanation is a combination of factors such as residents reporting suspicious activity and a proactive police presence. Whatever the reason, I urge residents to continue reporting to the police suspicious activity in their neighborhoods and we will continue to be vigilant.

The Litchfield Police Association has been very active this year with a number of donations to children in need in our schools. The donations have been in the thousands of dollars and have helped out numerous families during the year and made Christmas possible for several children. The Litchfield Police Association also made donations to the Litchfield food pantry. Members of the Police Association assisted the food pantry in handing out food to families in need as well. The Litchfield Police Association is funded by the kind donations of great people, we are a 401(C)(3) charity for tax purposes.

The police department would not be what it is today without the continued support of the other town departments and their staff. I would like to personally thank the Selectmen's Office, Town Administrator, Fire Department, Road Agent, Town Clerk/Tax Collector, Litchfield Schools, and Code Enforcement for their support throughout the year. Working together with the various departments and fostering those relationships embodies the "Team Litchfield" motto we have come to adopt. A special "thank you" as always to John Brunelle for all the volunteer hours he does at the police department keeping our IT department running smoothly. John is always professional and makes himself available to our department when our needs arise.

In closing, it is a pleasure to continue to serve in the community of Litchfield. The support of the residents and business owners towards the police department is much appreciated by all of us that protect and serve you. I would be remiss if I did not thank all of the staff at the police department for their dedication to the safety of the residents of Litchfield.



Ofc. Dezotell and Son, Griffin



Ofc. MacDonald and Friend, Santa

Respectfully,

Captain Thomas R. Scotti

2021 OFFENSE LOG STATISTICS

	2020	2021		2020	2021
Arrests			Issuing Bad Checks	1	0
Adults	108	73	Loitering	0	0
Juvenile	9	1	Lost Property	46	83
Protective Custody	5	2	Medical Emergency	155	208
Abandoned 911 Calls	19	14	Missing Person	3	4
Alarms	234	145	Neighbor Dispute/Disturbance	17	10
Alcohol, Prohibited Sales	0	0	Noise Complaint	33	28
Alcohol, Unlawful Possession	2	0	Obstructing Report of a Crime	1	0
Animal Involved Incidents	217	231	Open Door/Unsecured Building	15	6
Arson	0	0	Paperwork Service	39	59
Assaults (All)	47	47	Pawn Shop Sales	11	13
Attempted Suicide	6	2	Pistol Permit Application	71	88
Bench Warrant	16	21	Police Information	108	66
Burglary	5	1	Police Service	111	112
Burglary, Attempt to Commit	0	1	Pornography, Child	0	1
Civil Standby	28	22	Receiving Stolen Property	7	0
Computer Related Crime	18	39	Recovered Property	3	0
Criminal Mischief	17	15	Resisting Arrest	1	0
Criminal Threatening	4	7	Robbery	0	0
Criminal Trespass	15	3	Robbery, Armed	0	0
DWI (All)	8	3	Robbery, Conspire to commit	0	0
Default/Breach of Bail Conditions	2	4	Runaways	1	2
Dept. Assist/Assist Citizen	256	140	Sex Offenders, Registration of	18	25
Vandalism	21	11	Shoplifting	0	0
Detaining Books, Overdue	0	0	Shots Fired	66	18
Dog Control/Running at Large	36	2	Stalking	1	0
Dog a Menace,Nuisance/Vicious	30	4	Suicide	0	2
Dog, License	19	35	Suspicious Activity	45	35
Domestic Disturbance	31	41	Suspicious Persons	38	25
Drug Law Violation	6	0	Suspicious Vehicles	181	97
False Information	2	0	Theft	30	22
False Report to Law Enforcement	2	0	Theft by Deception	1	6
Fire	33	29	Theft from a Motor Vehicle	10	5
Fire Code Violations	0	0	Theft of a Motor Vehicle	1	0
Fireworks, Display of	4	8	Tobacco Violations	0	1
Fireworks, Possession of	1	8	Town Ordinance Violations/Parking	19	8
Forgery	0	1	Truancy	0	0
Found Property	10	83	Littering	5	6
Fraud, Attempt to Commit	0	0	Juvenile Offenses	18	23
Fraudulent Use of Credit Card	1	2	Untimely Death	6	2
Harassment	18	12	Unwanted Person	15	17
Hindering Apprehension	0	0	Vehicle Repossession	16	13
Identity Fraud	36	36	Violation of Protective Order	5	4
Welfare Check	99	75	Wire Fraud/Attempt	0	0
			Business Checks	19,269	18636
			TOTAL CALLS HANDLED	30,379	28456

Litchfield Residents:

This report summarizes the activities of the Litchfield Animal Control Department, for calendar year 2021

Civil Summons	2021	Revenue
Unlicensed Dog	18	\$450.00
Dogs Running At Large	0	
Nuisance	0	
Menace	0	
Vicious	0	
No Tags	0	
Rabies Vaccination	0	
Kennel Fees	0	
To Appear In Court	0	
Service Fee	14	\$70.00
Total	32	\$520.00

Warnings	2021
Unlicensed Dog	18
Dogs Running At Large	39
Nuisance	28
Menace	8
Vicious	3
No Tags	28
Rabies Vaccination	27
Total	151

Wild Animal Calls	2021	Other Calls For Service	2021
Bat	3	Calls About Cats	17
Bear	6	Cat Adoptions	0
Beaver	1	Cat Bites Or Scratches	4
Bird	13	Cats Hit By Motor Vehicle	11
Coyote	25	Cats To Another Shelter	0
Deer	49	Cats Euthanized	0
Fisher	4	Cats Tested For Rabies	0
Fox	8	Cats Brought To Kennel	0
Goose	2	Stray / Abandoned Cats	0
Horse	23	Feral Cats	9
Mink	0	Trap Set For Cats	0
Moose	0	Dog Adoptions	0
Muskrat	0	Dog Bites	16
Opossum	4	Dogs Hit By Motor Vehicle	2
Porcupine	3	Dogs Left In Motor Vehicle	2

Rabbit	2	Dogs To Another Shelter	0
Raccoon	8	Dogs Euthanized	0
Skunk	10	Dogs Tested For Rabies	0
Snake	3	Dogs Picked Up	39
Squirrel	6	Dogs Brought To Kennel	29
Turkey	6	Cruelty To Animals	3
Turtle	6	Total	132
Woodchuck	11		
Other	13		
Wild Animals Tested For Rabies	0		
Birds Tested For West Nile	0		
Trap Set For Wild Animal	0		
Total	206		

2021 Licensed Dogs 2,027

The Animal Control Department had a good year in 2021. There were no unusual incidents to mention.

A few reminders for dog owners:

1. All dogs must be Licensed by April 30th of each year
2. All dogs must have an updated rabies vaccination
3. All dogs must be secured at all times
4. Dogs are not allowed to bark more than 30 minutes during the day or at all during the evening hours.
5. Dog Licenses are available at the Town Clerk's office starting in January 2021

If you have any questions on these, or any other animal related questions, please contact the Animal Control Officer 424-4047.

Respectfully Submitted,
Gerry Pilon
Litchfield Police
Animal Control Office



LITCHFIELD FIRE RESCUE

10 Liberty Way, Litchfield, NH 03052

Phone: (603) 424-8071 · Fax: (603) 424-2415 · Email: info@litchfieldfd.com

Litchfield Fire Rescue reached another milestone on May 13, 2021 celebrating 75 years of service to the residents of Litchfield.



Fortunately, for every Community, there is usually a group of concerned people who think not only of the present, but also of the future. Realizing the need, acting out of concern for the people and property of the Town, and knowing how devastating fire can be, a group of determined men worked together to provide Litchfield with the Town's first organized defense against fire. During the Town Meeting in March 1946, resident Richard Jerry stood up and suggested that the Town obtain Federal War Surplus Equipment for firefighting. Until this time, the Town did not have a Fire Department, nor did it have any firefighting equipment except shovels and a few back pumps.

Through his, as well as the determination and action of those listed below:

The Litchfield Volunteer Fire Department was formed on Monday, May 15, 1946.

Elected to serve as its first officers: J. Wesley French, Fire Chief and President; Charles



LITCHFIELD FIRE RESCUE

10 Liberty Way, Litchfield, NH 03052

Phone: (603) 424-8071 · Fax: (603) 424-2415 · Email: info@litchfieldfd.com

B. Campbell, Clerk; Sylvester Reid, First Assistant Chief; and Henry Plouff, Jr., Second Assistant Chief. The fire department started with approximately 19 firefighters.



The fire chief's position was created and elected by the firefighters during this time period. Over the course of time and years, the fire chief's position became elected by the people, up until 2012 when it was appointed by the Board of Selectmen. The fire department in the beginning housed its equipment at three privately owned locations (north, central, south) as the town did not have a fire station. Prior to this time, the Town depended largely on the City of Manchester and the Towns of Hudson and Londonderry for fire protection. The service they provided the town back then, is still remembered and appreciated today. Back during those years, the fire department responded mainly to forest fires and occasional building fires with approximately 10 emergency calls per year.

Today, Litchfield Fire Rescue serves the community with a roster of approximately 30 dedicated men and women who respond to almost 700 emergency calls per year. Ninety-nine (99%) of the department members are trained Emergency Medical Technicians at the basic, advanced and Paramedic level of certifications. This enables them to provide fast, high level emergency medical care to our residents prior to the arrival of the Hudson Ambulance that provides transport serviced under contractual agreement.



LITCHFIELD FIRE RESCUE

10 Liberty Way, Litchfield, NH 03052

Phone: (603) 424-8071 · Fax: (603) 424-2415 · Email: info@litchfieldfd.com



The men and women of Litchfield Fire Rescue are your neighbors, friends, family and co-workers who give much of their time while still holding down regular full time jobs. The majority of the department are Litchfield taxpayers like you and we are all very mindful of what purchases the fire department makes. We ask for your continued support to provide us the tools and equipment needed to do our job to adequately protect you, your family and our community.

If you are interested inserving your community, please contact a member of the department or email us a info@litchfieldfd.com. You are also welcome to stop by the fire station anytime between 8am and 4 pm Monday through Friday and speak with one of our duty staff. We would love to speak with you and have you consider joining our team!

Report of Forest Fire Warden and State Forest Ranger

Despite a brief flurry of wildfire activity across the state this spring, the summer and fall months saw weather conditions which kept the fire danger consistently at low levels. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

The long lasting drought effects in Coos County are showing some minor signs of improvement but a good portion of northern Coos remains in the abnormally dry category with the northeastern portion still remaining in moderate drought. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: **Always Be Careful** with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2022 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/. For up to date information, follow us on Twitter and Instagram: **@NHForestRangers**



2021 WILDLAND FIRE STATISTICS

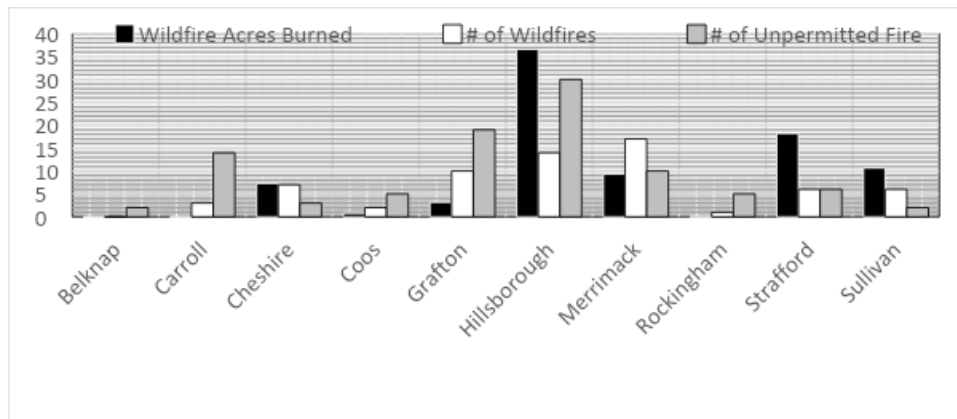
(All fires reported as of December 01, 2021)

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
1	81	25	0	7	1	4	2	41



*Unpermitted fires which escape control are considered Wildfires.

*Miscellaneous includes power lines, fireworks, electric fences, etc...

2021 Annual Report of the Southeastern New Hampshire Hazardous Materials Mutual Aid District

**Bruce Breton
Selectman, Windham
Chairman, Board of Directors**



**Chief Thomas McPherson, Jr.
Windham Fire Department
Chairman, Operations Committee**

About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 14 communities, covering approximately 350 square miles with a population of over 186,000 people. The District was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY 2022 operating budget for the District was \$139,361.00. Additionally, in 2021 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$135,938.00. This grant funding included funding for equipment maintenance plans, a laptop computer, 2 portable radios, a chemical identifier, Haz Mat management software as well as numerous training programs for team members. The Fire Chiefs from each member community make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget.

In 2021 the District's part-time REPC Director retired after 13 years with the District. We welcome our new part-time District Administrator who will manage the administrative functions of the District, including but not limited to, grants management, financial management, and emergency planning.

District Facility

The District maintains a facility in Windham that provides space to house several of its response vehicles and trailers, as well as provide office and meeting space for the District Administrator. In addition, the District is able to utilize the facility for monthly training for the Emergency Response Team.

The Emergency Response Team:

The District operates a Technical Emergency Response Team. This Response Team is overseen by one of the member community's Chief Fire Officers who serves in the Technical Team Liaison position. The Team maintains a three level readiness response posture to permit it to immediately deploy an appropriate response to a District community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While the Team primarily prepares for response to unplanned accidental chemical releases it is also equipped and trained to deal with a variety of Weapons of Mass Destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 24 members drawn from the ranks of the fire departments within the District. The Team consists of 5 Technician Team Leaders, 16 Hazardous Materials Technicians, and 3 Communication Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry.

District Resources

The District's response resources include HazMat 1 which is the primary response vehicle and carries chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The Team's other vehicles consist of a Mobile Command Support Unit, Rehab truck, two Spill Trailers, a Technician Trailer, an Operations/Spill Trailer, a Firefighting Foam Trailer, an Air Supply/Lighting Trailer and SUV utility vehicle.

The Command Support Unit and HazMat 1 along with the Technician Trailer are housed in our Windham facility, while spill trailers are located in Derry and Sandown allowing for rapid deployment. The Foam Trailer is housed by Salem Fire, the Operations Trailer is housed by Hooksett Fire and the Air Supply trailer is housed at Chester Fire. Activation of the team is made at the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

The Rehab truck which serves as a firefighter rehabilitation unit is also housed at our Windham facility. This unit is available to our member departments and is equipped with refrigerated cases of water and sports drinks and can serve hot beverages. The truck is also equipped with a heated inflatable shelter to provide first responders with a place to get out of the weather. In order to remove carcinogens from firefighters as soon as possible this truck is also equipped with garden hoses and soap and brushes to assist with the decontamination of firefighters at the scene. Staffing of this vehicle is done by a team of dedicated volunteers recruited from some of the District's fire departments along with the Derry Community Emergency Response Team (CERT).

Response Team Training

The Emergency Response Team was able to resume their monthly training. Team members completed 565 hours of training. This training consisted of in person and virtual training programs covering Hazardous Materials Transportation, Computer-Aided Management of Emergency Operations, Palmtop Emergency Action for Chemicals (PEAC), Hazardous Materials Simulation Equipment, Chemical Protective Clothing, Decontamination, and leak control techniques, as well full-scale response drills.

Due to the pandemic the New Hampshire Hazardous Materials Training Conference and the International Association of Fire Chiefs Hazardous Materials Teams Conference were both canceled for 2021.

Emergency Responses

In 2021 the Hazardous Materials Team responded to 18 incidents. These included an acid leak in a trailer truck, spill trailer responses for hydrocarbon fuel spills from motor vehicle crashes. Other responses included identifying unknown substances and suspicious packages, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident.

The REHAB team responded to 20 incidents including fire scenes and large scale training events.

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at www.senhazmat.org

Health Officer's Report 2021

It is with pleasure and great honor that I submit to you my final report as the Litchfield Health Officer. The health officer's role in Litchfield over the last three years has changed dramatically. Most health officers, but not all in the state share a dual role as the Building or Fire Inspector. This dual role is given for the most part because it includes inspecting bed bottoms and failed septic systems which are all related to the building trade. For most of the last 30 years New Hampshire's Health Officer's job entailed checking a mold issue here or there, a failed septic system, conducting inspections for foster care, childcare or water qualities in schools. In the last ten years, mosquito borne illnesses and tick borne diseases have been a cause for concern for the health officers statewide.

Three years ago I was appointed as the town's health officer and the health department was put under the fire department. This was a great move and in my opinion a great benefit to the town. This move was made due to the open, unfilled position at the time in the Building Department while a search was on to hire for the position. Having a medical background as an Emergency Medical Technician and Deputy Chief of the fire department has a lot of positive benefits. Due to my medical background I easily can stay up to date on food, airborne and environmental illnesses that are part of being a medical first responder.



Health Officer Responsibilities

- According to Revised Statute Annotated 128, Health Officers enforce the New Hampshire public health laws and rules
- Health Officers shall make such sanitary investigations as may be directed by the local board of health, or as may be required by the department of health and human services
- Health Officers are the primary enforcers of Revised Statute Annotated 147

All municipalities in New Hampshire by law are required to appoint and support a local health officer in order to protect public health. Yet their role and powers are not always clear to local municipal officials. The Health Officer's main role and mission is to protect the health and safety of the residents. The Health Officer is required by state statutes and regulations to investigate, perform inspections and enforce state RSA's to protect public health and safety. In the last two years, everyone has been dealing with the COVID-19 pandemic. This has been my top priority as your health officer and should remain one of the top priorities of the town. During my 3 years as health officer I have done my best to keep the residents aware and provide current town infection numbers in an effort to help you make informed personal decisions. I have worked with the fire chief to set up, run both local vaccination and booster clinics. Running clinics locally benefits those who decide to get vaccinated, takes the stress out of finding vaccination sites and helps to protect your families and anyone who travels through our town.

The Litchfield Health Department is made up of the Health Officer and three deputy health officers. Myself and two of the deputy's are Nationally Registered Emergency Medical Technicians (EMT's) with the third deputy being the town building inspector. Our medical background during this pandemic allowed us to help plan and facilitate implementing the town's Covid policies with the town's Emergency Management Team (EMT). The town's Emergency Management Team comprises every department head, town administrator, BOS chairman, school superintendent, school business administrator and the Town's Emergency Management Director (Fire Chief Frank Fraitzl).

This past year (2021), the Litchfield Health Department was very busy. We worked with the State of NH Health and Human Services, City of Nashua Division of Public Health & Community Services, both Litchfield and Hudson Fire Department's to host multiple local vaccination clinics. These clinics were offered to Litchfield School aged kids, Litchfield



School and Town employees as well as able to offer initial shots and boosters to some 120 additional Litchfield residents from extra doses left over from the clinic. The Health Department investigated a complaint received by a large residential property in town of a failed commercial septic system which negatively affected 45 homes. Working with New Hampshire DES and a number of other State Agencies this long standing system failure has been addressed and is in the process of being replaced for the affected residents. Multiple bed bugs, mold and other sanitary complaints have been investigated and resolved this past year. The department has continually tracked and reported via social media positive active Covid-19 cases in the town in an effort to protect our first responders (police, fire, ambulance) as well as keep the general public aware of the spread of the disease.

These responsibilities have been in addition to the regular workload of the health department investigating local food service complaints and violations, unsanitary living condition (garbage, rodent, insect complaints, residential septic system failures, mosquito borne illnesses awareness education, conducting routine required health inspections for foster care, day care and schools for compliance with state and federal requirements. The Health Department has also assisted several local businesses for Covid related issues.

The department could not have functioned better than it has over the last three years without the help of our (3) dedicated deputy health officers who were able to help at different times to investigate and document multiple investigations during the course of the pandemic. I would like to thank them for their assistance and service to the community. Thank you to the many department heads, town officials, employees and residents for their support during my time in the position.

The Health Officer's position has been given back to the Building Inspector by the BOS. If you need any assistance related to the health officer, you can reach him at Town Hall.

In closing, I wish for you and your families to stay healthy and safe with the hopes that the pandemic will soon be behind us all!

Respectfully submitted,

Douglas Nicoll

Litchfield Health Officer

Building Department

The Building Department transitioned from under the authority of Litchfield Fire Rescue to the Board of Selectmen. The department began the year in need of hiring a new full time building inspector. Temporary personnel filled the role through July. The position was filled with a new full time inspector in August. With the help of the interim inspector the transition went well. Inspections and permit requests are being handled in a timely professional manner. Building safety as a whole will increase now that things are on a positive path forward.

The demand for homes in Litchfield remains high. Very little new construction is happening in town with only 6 new homes being permitted this year. As a result, home values have risen.

The town is seeing a reasonable amount of permits for home improvement projects. Many small additions and garages were constructed. Sheds, Solar Arrays, and Generators were popular as well. A few Accessory Dwelling Units are being built to allow for multi generational living situations. The residents of Litchfield are investing in their homes and the future of the town.

Jeffrey Blackwell
Building Inspector

Permits issued in 2021

Building permits	115
Mechanical permits	235
Electrical permits	98
Plumbing permits	15
Septic permits	23
Oil burner permits	15
Driveway permits	10
Well permits	13
Demolition permits	2
Sign permits	3

Total Permits	529
----------------------	------------

Total Permit fees \$37,124.60

New homes permitted 6

Annual Report 2021 Litchfield Planning Board

The Litchfield Planning Board was back in Litchfield Town Hall in 2021 with a remarkably busy schedule. The Board conducted four site plan reviews, four subdivision/lot line adjustments, three conceptual meetings, one sign approval, and seven zoning workshops. Here are some of the highlights:

The Board heard an application for a Lot Line Adjustment for Daryl George/Paige Cook, 2 Underwood Drive, tax map 9 lot 54 and Jeffery Guay/Michelle Guy, 4 Underwood Drive, tax map 2 lot 56 to correct a pre-existing building encroachment.

The Board reviewed an application for Win Van Mourik, at 288 Charles Bancroft Highway, tax map 12, lot 29 for the purpose of building a winery in town for the processing of wine and growing grape vines.

The Board had the opportunity to do a site walk related to Mel's Funway Park, 443 and 454, Charles Bancroft Highway, Tax Map 20 Lots 14 & 17, in relation to Mel's site plan amendment proposing the addition of 58 parking spaces in three locations, adding storm water drainage, a winter light show along the existing trails where the haunted hayride currently lies, an outdoor laser-tag arena throughout the woods where the haunted hayride currently lies, and a Christmas tree sales area.

The Litchfield Tabernacle Church came before the Planning Board for approval of a sign. The Zoning Board of Adjustment also reached out to the Planning Board on two cases for input regarding a special exception.

The Board also reviewed the Declaration of Covenants and Restrictions for Conservation Purposes at Brookfield Acres, Map 15 lots 14 through 15. Wilson Farms also presented to the Board an application for expedited review of farm building structures on their property.

Eversource also requested the Board to recommend the 380 Transmission Line proposing to replace one utility structure and replace fiber static wire on top of the poles with optical wire adjacent to Cummings and Brickyard Drives.

Corning Farm at River Edge (Dar-Col Stables) submitted a conceptual plan to the Board proposing 66 3-bedroom townhouses for multi-family housing on 39.6 acres at 540 Charles Bancroft Highway, Tax Map 22 lot 14.

The Board in 2021 also welcomed the arrival of our new Town Building Inspector, Jeffrey Blackwell, who has attended our meetings. We wish Mr. Blackwell the best of luck in his new position. I want to thank all Board Members for their hard work and dedication to the Town. Special thanks to Kim Queenan and Kate Stevens for all their time and effort working on researching town Zoning regulations and providing our Board with valuable information for workshop discussions. Also, a special thanks to Rick Charbonneau for his input and guidance to the Board during Zoning workshops. Thanks to Jay Minkarah of Nashua Regional Planning Commission, and our Planning Board Administrator, Joan McKibben, for their great job in town planning. Regular member, Joshua Smith, stepped down from the Board. We wish Joshua well and thank him for his service. We welcomed our newest alternate member to the Board, Sam Terrill, for joining us on the Board.

With all the development going on in town, the Planning Board continues to work hard towards preserving and maintaining Litchfield's rural vision and town character. We look forward to serving the town in 2022.

Sincerely,
Michael R. Croteau, Esquire, Chair
Litchfield Planning Board

Planning Board Members:

Kate Stevens, Vice-Chair
Dr. Kimberly Queenan, Ex Officio Member, Board of Selectmen
Ronald Stephens, Clerk, Member
James Boffetti, Esq., Member
Curtis Sampson, Member

Sam Terrill, Alternate

TITLE LXIV PLANNING AND ZONING

CHAPTER 674

LOCAL LAND USE PLANNING AND REGULATORY POWERS

Regulation of Subdivision of Land

Section 674:39-aa

674:39-aa Restoration of Involuntarily Merged Lots. –

I. In this section:

(a) "Involuntary merger" and "involuntarily merged" mean lots merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

(b) "Owner" means the person or entity that holds legal title to the lots in question, even if such person or entity did not hold legal title at the time of the involuntary merger.

(c) "Voluntary merger" and "voluntarily merged" mean a merger under RSA 674:39-a, or any overt action or conduct that indicates an owner regarded said lots as merged such as, but not limited to, abandoning a lot line.

II. Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:

(a) The request is submitted to the governing body prior to December 31, 2016.

(b) No owner in the chain of title voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be stopped from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots.

III. All decisions of the governing body may be appealed in accordance with the provisions of RSA 676.

IV. Any municipality may adopt local ordinances, including ordinances enacted prior to the effective date of this section, to restore previously merged properties that are less restrictive than the provisions in paragraph I and II.

V. The restoration of the lots to their premerger status shall not be deemed to cure any nonconformity with existing local land use ordinances.

VI. Municipalities shall post a notice informing residents that any involuntarily merged lots may be restored to pre merger status upon the owner's request. Such notice shall be posted in a public place no later than January 1, 2012 and shall remain posted through December 31, 2016. Each municipality shall also publish the same or similar notice in its 2011 through 2015 annual reports.

Source. 2011, 206:4, eff. July 24, 2011.

The Litchfield Heritage Commission was created in accordance with RSA 673 and 674, as a result of two warrant articles on the town ballot, decided by the voters on March 13, 2018. Our role is to review demolition permits for structures constructed prior to 1960 and document relevant historic and cultural details prior to demolition.

In the last year, we e received and reviewed several demolition permits. Our role was to document the history of the properties and we were allowed to photograph them prior to demolition. In addition, we provided feedback to the construction and development community.

The Heritage Commission has been meeting remotely on the second Tuesday of each month at 7:00. When conditions allow, meetings will resume at the Town Hall. We welcome participation and input that is relevant to our stated role.

Respectfully submitted,

Karl Franck, Chairman
Steven Calawa, Vice Chairman
Rich Lascelles, Member/Selectmen's Representative
Harry Menzigian, Member
Marion Colby, Member

The Litchfield Recreation Commission (LRC) was established by the Town in 2000, pursuant to State law RSA 35-B. The LRC is a voluntary committee composed of six full members, a Selectman ex-officio, and four alternates. Our current schedule for meetings is the 2nd and 4th Tuesdays of each month at 7:30 pm at Town Hall.

The LRC provides leadership for the Town of Litchfield's seven parks and indoor recreation facility. Litchfield does not employ a recreation director or administrative staff, therefore most of the efforts in running this department and carrying out recreational programs are accomplished by volunteers, local organizations, and contracted services.

At the start of 2021, the LRC had a full board of six full members: Peter Ames, Mike Boschi, Chris Burns, Andy Collins, Steve Gannon, Andy Ruggles, and Steven Webber as the Selectman ex-officio.

In April of 2021, Steve Gannon was elected Chair, Andy Ruggles as Vice-Chair, and Peter Ames retained the position of Secretary. At the time of this writing, Mr. Andy Collins has resigned from the commission, and we added Judy Brennen as a member and Jeff Towne as an alternate member.

The Litchfield Recreation Commission wishes to sincerely thank Mr. Andy Collins for his dedicated years of service to the Town of Litchfield and for his contribution to the commission and community.

The LRC frequently interacts with our town schools, civic organizations, and local sports leagues, to cooperatively provide recreational opportunities. The LRC acts as an approval and scheduling authority for field or facility requests and administers the rules for proper usage and maintenance management.

At the beginning of 2021, a state mandate required the LRC facilities and fields to remain closed due to the COVID-19 pandemic. Once permitted, we welcomed back our sports leagues with specific guidelines in place to protect our citizens. We continue to address and adjust our guidelines as needed.

- LRC's jurisdiction in 2021 covered the following:
- Roy Memorial Park, including Talent Hall, Basketball Courts, Playground (Woodhawk Way)
- Scott F. Innes Sr. Field (Brickyard Drive)
- Corning Road baseball fields (Brook Road)
- Justin Bissett Memorial Baseball Complex (Jeff Lane)
- Litchfield Park at Sawmill Brook and Tennis courts (Albuquerque Avenue)
- The John Bryant River Access (Charles Bancroft Highway)
- Parker Park (Charles Bancroft Highway)

It should be noted that the LRC only has authority over Town-owned recreational properties and facilities. It does not have authority or responsibility for those owned by the School District, Conservation Commission, privately owned properties, and Darrah Pond proper (the water body itself, which by State law is the property of the State of New Hampshire).

Field maintenance and mowing, major repairs, and professional services are managed by authorized contracts. A significant amount of volunteer efforts and in-kind contributions were and continue to be made by many individuals and organizations, helping to offset costs while improving facilities and quality of life here in Litchfield.

In 2021 the LRC along with the Litchfield Baseball Association was honored to officially dedicate the Jeff Lane Baseball fields as the Justin Bissett Memorial Baseball Complex. A multi-year project that took incredible amounts of energy and volunteer efforts to see these beautiful fields to completion and proudly erect the sign bearing Justin's name.



We witnessed the completion of the new deck and staircase project on the back of Talent Hall. Thank you to Mr. Jim Spotts for the coordination with the NH Air National Guard to use this as a training exercise and give back to the community. He also worked with some of our CHS students on their sophomore projects to perform the initial cleanup and returned to spread weed block and crushed gravel.

In August we hosted a Chaos and Kindness concert featuring the high-energy band Recycled Percussion. A portion of the proceeds was used to take 10 Litchfield students' school shopping. It was an enjoyable day with perfect weather for an outdoor event with a huge turnout.



The LRC supported the Christmas in Litchfield committee to host a wonderful tree lighting ceremony on the grounds in front of the Town Hall. An event the whole town looks forward to each year.

At the end of 2021 the Litchfield Conservation Commission, in conjunction with the Litchfield Conservation Commission authorized the joint purchase of a compact utility tractor. The purpose of the equipment will be used in maintaining, improving, and expanding the properties managed by both commissions.

The Litchfield Recreation Commission is always available to hear the recreational activities that the residents may be interested in.

Please contact us with your ideas or suggestions or to offer to help with our programs. You can reach us by email at rc@litchfieldnh.gov or on Facebook. You can also visit our website at www.litchfieldrec.com

--Submitted by the 2021 Litchfield Recreation Commission

The Litchfield Zoning Board of Adjustment (ZBA) consists of 5 members and up to 5 alternates appointed by the Board of Selectmen. The Board meets at 7 P.M. on the third Wednesday of each month in the Town Hall meeting room.

Appeals to the Board of Adjustment concerning any matter within the Board's power as set forth in RSA 674:33 may be taken by any person aggrieved with standing or by any officer, department, board, or bureau of the municipality affected by a decision of the administrative officer.

The Board has the authority to act in four separate and distinct categories as outlined below:

1. **Appeal of Administrative Decision:** An appeal involving an alleged error in any order, requirement, decision, or determination made by an administrative official in the enforcement of any zoning ordinance adopted pursuant to RSA 674:16.
2. **Special Exception:** A request to use land or building(s) that is permitted, subject to meeting specific criteria and conditions that are set forth in the ordinance.
3. **Equitable Waiver of Dimensional Requirement RSA 674:33-a:** When a lot or other division of land, or structure, is discovered to be in violation of a physical layout or dimensional requirement imposed by a zoning ordinance, an applicant may be granted an equitable waiver of dimensional requirement if the Board finds: (1) the violation was not noticed or discovered until after the structure in violation was substantially completed or until after a lot or other division of land in violation was subdivided by conveyance to a bona fide purchaser for value; (2) the violation was not an outcome of the ignorance of the law, failure to inquire, obfuscation, misrepresentation, or bad faith on the part of the owner or owner's agent but was instead caused by either a good faith error in measurement or calculation or by an error in ordinance interpretation or applicability made by a municipal officer; (3) the physical or dimensional violation does not constitute a public or private nuisance, nor diminish the value of other properties in the area, nor interfere with or adversely affect any present or permissible future uses of any such property; and (4) that due to the degree of past construction or investment made in ignorance of the facts, the cost of correction far outweighs any public benefit to be gained.
4. **Variance:** A request for a relaxation or a waiver of any provision of the zoning ordinance authorizing the landowner to use his or her land in a manner that would otherwise violate the ordinance, and may be granted if the applicant can establish to the satisfaction of the Board, the following five criteria for the granting of a variance pursuant to RSA 674:33:
 1. The variance will not be contrary to the public interest;
 2. The spirit of the ordinance is observed;
 3. Substantial justice is done;
 4. The values of surrounding properties are not diminished; and
 5. Literal enforcement of the provisions of the ordinance would result in unnecessary hardship.
 - (A) For purposes of this subparagraph, "unnecessary hardship" means that owing to special conditions of the property that distinguish it from other properties in the area:
 - (i) No fair and substantial relationship exists between the general public purposes of the ordinance provision and the specific application of that provision to the property; and
 - (ii) The proposed use is a reasonable one.
 - (B) If the criteria in subparagraph (A) are not established, an unnecessary hardship will be deemed to exist if, and only if, owing to the special conditions of the property that

distinguish it from other properties in the area, the property cannot be reasonably used in strict conformance with the ordinance, and a variance is therefore necessary to enable a reasonable use of it.

A public hearing is required before the Board can act on any application. The public hearing provides anyone with an interest in the application to hear the facts in the case and offer comments for the Board's consideration. Notices are sent to abutters via certified mail according to state statute. At the hearing, the Board considers each application as presented. Every case is unique with different facts and circumstances and is viewed accordingly. The Board has the authority to attach conditions when issuing a decision. The concurring vote of three members shall be necessary to reverse any action of an administrative official or to decide in favor of the applicant on any matter on which it is required to act.

Section 1: Membership and Assignments

The members of the zoning board are appointed by the Board of Selectmen. Election of officers occurs each January for the positions of Chair, Vice Chair and Clerk in accordance with the by-laws.

Full Members:

Laura Gandia – Chair
Al Guilbeault – Vice Chair
John Brunelle – Clerk
John Devereaux
Kevin Cormier

Term Expiration:

2024
2022
2024
2023
2023

Alternate Members:

Thomas Cooney
Kyle D'Urso
Mark Falardeau
Jerry Sorensen
Mark Benoit

2024
2023
2023
2023
2022

Section 2: Case Load and Decisions

In 2021 the Board heard testimony and made decisions on thirteen applications.

Case #	Property Location	Case Type	Decision
2021-01	Garden Drive at Grove Court (Map 18 Lot 68)	1. Variance from LZO Section 310.00 to allow construction of a single-family home on a lot with only 50 ft of frontage where 150 ft are required	Granted with conditions on 01/12/21
2021-02	Two Buttonbush Lane (Map 14 Lot 77)	1. Variance from LZO Section 310.00 to allow construction of a detached garage that will encroach 19.9 feet into the side setback requirement of 20 feet, and 0.9 feet into the front setback requirement of 50 feet.	Denied on 02/10/21

2021-03	522 Charles Bancroft Highway (Map 22 Lot 11)	1. Special exception from LZO Section 1208 to impact 27,200 sq. ft. of no-disturb buffer to wetlands in order to gain access to the back of the property and to accommodate the proposed stormwater management areas for the intended development project.	Withdrawn 05/12/21
2021-04	50 Pilgrim Drive (Map 8 Lot 28)	1. Variance from LZO Section 310.00 to allow construction of a one-story garage that will encroach 3 feet into the side setback requirement of 20 feet	Granted 03/10/21
2020-05	457 Charles Bancroft Hwy (Map 20 Lots 18 & 20)	1. Variance from LZO Section 1253 to allow construction of 18 multi-family units consisting of three apartment buildings, containing 6 units each and three separate garage buildings containing 6 stalls each in the aquifer protection district. 2. Variance from LZO Section 801 to allow construction of 18 multi-family units consisting of three apartment buildings, containing 6 units each and three separate garage buildings containing 6 stalls each in the aquifer protection district.	1. Denied 2.W/drawn 04/14/21
2020-06	378 Charles Bancroft Hwy (Map 18 Lot 57)	1. Variance from LZO Section 310 to allow construction of a 14 ft. x 22 ft. lean to style shed to attach to an existing barn, which would encroach 9.5 ft. into the front setback where a 50 ft. are required.	Granted 05/12/21
2020-07	Two Underwood Drive (Map 9 Lot 54)	1. Variance from LZO Section 310, which would encroach 6 ft. into the side setback where a 20 ft. setback is required.	Granted with conditions 06/09/21
2020-08	One Grove Court (Map 18 Lot 73)	1. Variance from LZO Section 310 to allow the installation of an in-ground swimming pool measuring 35 ft. x 15 ft., which would encroach approximately 15 ft. into the rear setback where a 20 ft. setback is required.	Withdrawn 09/20/21
2020-09	20 Birch Street (Map 7 Lot 8)	1. Special Exception from LZO Section 1208 to allow the installation of a sewage disposal system in the Wetlands Conservation District with a setback of 57 ft where a 100 ft setback is required. 2. Special Exception from LZO Section 1208 to allow the construction of an ADU (Accessory Dwelling Unit) in the Wetland Conservation District with a setback of 44 ft where a 75 ft setback is required.	1. Granted with conditions 2. Granted with conditions 08/02/21
2020-10	18 Greenwich Road (Map 13 Lot 99)	1. Variance from LZO Section 310 to allow the construction of a 24' x 24' garage and 10' x 16' breezeway, which will encroach 8 feet into the side setback where a 20 foot setback is required.	Granted with conditions 08/02/21
2020-11 A/B	490 Charles Bancroft Hwy (Map 22 Lot 96) and Six St. Francis Way (Map 22 Lot 4)	1. Variance from LZO Section 801 to permit a 132,000+/- sf warehouse and distribution facility for Baron's Major Brands Appliances, with 8,000-10,000 +/- sf of office space located therein, which is not permitted in the Northern Commercial District.	Withdrawn 08/16/21

		2. Special Exception from LZO Section 1208 for a reduction of the Wetland Conservation District buffer for the construction of a distribution warehouse.	
2020-12	57 Naticook Avenue (Map 15 Lot 43)	1. Variance from LZO 1102 for the erection of a new structure (namely a garage and an accessory dwelling unit),	Granted with conditions 12/20/21
2020-13	Vicinity of Brickyard Drive	1. Special exception for 5,699 SF of temporary wetland impact for equipment access and work pad placement and the replacement for one utility structure and optical ground wire for the 380 Transmission Line Structure Replacement Project in the vicinity of Brickyard Drive	Granted with conditions 12/20/21

Section 3: Budget

o Refer to Town Budget Report

The Board would like to thank Richard Riley who resigned this past year as Chair and as a member of the Board for all of his time, dedication and commitment to the Town. His help and service were invaluable. The Board would also like to welcome its newest members (both full and alternate members). The Board looks forward to another year of serving the community.

Respectfully submitted,

Laura Gandia - Chairperson
Litchfield Zoning Board of Adjustment

**ANNUAL REPORT
CEMETERY TRUSTEES**

A handbook of rules and regulations for the three cemeteries in Litchfield is available for residents at the Town Clerk's office.

There were nine burials during the year in the Pinecrest and Hillcrest cemeteries.

Dalmatian Landscaping of Litchfield did an excellent job mowing, cleaning, and shrub pruning at all three cemeteries throughout the season. Additionally, they did the annual Spring cleaning at the cemeteries prior to Memorial Day.

We have contracted with Gravestone Services of New England (Kai Nalenz) to repair broken gravestones in 2022 in order to keep the historic grave markers in good condition.

Respectfully submitted by:

Jody L. Fraser
Cemetery Trustee



The Nashua Regional Planning Commission (NRPC) develops and implements innovative planning strategies that preserve and improve the quality of life in Southern New Hampshire. Serving 13 member communities, the NRPC is a resource to support and enhance local planning, provides a forum for communities to share information, and coordinate transportation, land use, economic development, and energy and environmental planning at the regional level, and offers a voice for the region at the State and Federal levels.

The FY22 NRPC budget is comprised of 61% federal transportation funding sub-allocated by the State of NH, 10% local dues, 14% Household Hazardous Waste program support, 5% local contracts, 3% State of NH grants, 7% Federal grants, and <1% from special services and miscellaneous revenue.

Highlights of 2021 regional initiatives of benefit to all NRPC communities include:

- **Inter-Regional Transit Expansion Study:** 2021 marked the completion of an inter-regional study to determine the feasibility of operating shuttle services from Nashua to the University of Massachusetts Lowell and the MBTA Lowell terminal connecting with rail and fixed-route bus service. The project included extensive data compilation, ridership estimates are underway, and the full transit expansion feasibility analysis.
- **Nashua Regional Bicycle, Pedestrian, and Active Transportation Plan:** In September, NRPC Commissioners voted to approve the Regional Bicycle, Pedestrian, & Active Transportation Plan for the Greater Nashua Region, which guides the planning, development, and implementation of safe, usable facilities for active transportation in the Nashua region. A priority of the Nashua Metropolitan Planning Organization (MPO) is to encourage a shift from motorized to human-powered travel. This plan builds off goals from the previous regional Bicycle and Pedestrian plans and the 2021-2045 Nashua Metropolitan Transportation Plan (MTP).
- **Nashua MPO Transportation Project Planning Process:** As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend Federal money on transportation improvements. In 2021, the MPO prepared the FY 2021-2024 Transportation Improvement Program and three subsequent amendments, as well as a minor update of the Metropolitan Transportation Plan's (MTP) future recommended project lists and fiscal constraint. NRPC continued participation in the Ten-Year Plan (TYP) development process as it proceeded through the GACIT hearing phase. A major update of the Congestion Management Process is underway. In 2021, the Nashua MPO also developed and adopted performance targets for highway safety.
- **Nashua Regional Coordinating Council (RCC) for Community Transportation:** The Nashua RCC's member organizations coordinate strategies to improve transportation services for all residents in need of assistance. Committee activities in 2021 included collaboration with the Statewide Coordination Council (SCC) to create a blueprint for a Statewide Mobility Management Network, continued support of the Souhegan Valley Rides demand response bus service, and initial efforts to develop a regional Volunteer Driver Program feasibility study.



30 Temple Street, Suite 310
Nashua, NH 03060
(603) 417-8570

nashuarpc.org | [@NashuaRPC](https://twitter.com/NashuaRPC) | facebook.com/nashuarpc

Nashua Regional Planning Commission 2021 Annual Report | Regional Initiatives

- **CommuteSmart:** As part of the CommuteSmart New Hampshire workgroup, NRPC participated in the statewide, October 2021, “Buses, Bikes & Brooms Challenge” which utilized new trip-planning software. NRPC is now surveying employers in the region about their employees’ current commuting needs.
- **Nashua Complete Streets Advisory Committee:** NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2021 include finalization of the Nashua Region Pedestrian & Bicycle plan, the NHDOT Statewide Pedestrian & Bicycle plan update, Souhegan Valley rail-with-trail advocacy and planning, Amherst Village – Milford Oval side path along Amherst St, and the regional bike/ped counting initiative.
- **Household Hazardous Waste (HHW) Collection:** On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2021 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2021, the District collected 133,960 pounds of waste from participants.
- **Brownfields Assessment Program:** NRPC’s Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. Since 2019, assessments have been conducted on five sites including a former junkyard, a vacant gas station, a hazardous materials disposal site, and two vacant industrial buildings.
- **COVID-19 Regional Economic Development Recovery Plan:** With support from the Economic Development Administration (EDA), NRPC has begun a comprehensive economic development recovery plan for the greater Nashua region which will address the impacts of COVID-19 on the region’s economy including job losses, business closures, workforce challenges and the disparate impacts on traditionally disadvantaged or underserved businesses.
- **Regional Housing Needs Assessment:** Under a grant from the Coronavirus State and Local Fiscal Recovery Fund, NRPC has begun an assessment of the regional need for housing for persons and families at all levels of income. The assessment will include characterization of existing conditions, a Fair Housing and Equity Assessment, as well as strategies and future recommendations. The assessment will be based on a consistent data and analysis methodology developed in partnership with all New Hampshire regional planning commissions.
- **NH GeoData Portal:** In 2021, NRPC continued an initiative of UNH/Granit and the nine NH regional planning commissions to establish a new regional GIS Hub which will seamlessly integrate with a new and modern statewide GIS portal housed at UNH. In 2021, NRPC lead the development of a regional portfolio of showcase GIS applications that are available on the New Hampshire Association of Regional Planning Commissions website.
- **NH Lower Merrimack Valley Stormwater Coalition:** NRPC continues to serve as the fiscal agent of the Coalition’s municipal pooled funds, as well as the physical and virtual meeting host for the Coalition’s monthly meetings.

**Nashua Regional Planning Commission
2021 Annual Report | Litchfield, NH**

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Litchfield accessed a wide range of benefits in 2021, including:

Energy Supply Aggregation: nashuarpc.org/e-agg NRPC facilitates a bid process among licensed electricity suppliers. By serving the aggregate electric demand across NRPC member towns and schools, suppliers can offer a better rate than the typical default rates offered to individual customers. Unfortunately, in this past year a savings wasn't realized, however, Litchfield's cumulative savings since joining the aggregation is \$66,179.

Discounted N.H. Planning and Land Use Regulation Books: In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual NH Planning and Land Use Regulation Book to communities at a sizable discount over the retail price. Total Cost Savings in 2021 was \$1,134.

Online GIS and Tax Mapping: nrpcnh.mapgeo.io, nashuarpc.org/TaxMapLit MapGeo, NRPC's Live Maps App, is the Town's public GIS property viewer. NRPC also maintains Litchfield's tax maps, which are legally-required under NH RSA 31:95-a.

- Estimated Annual Software Cost Savings: \$3,000

Household Hazardous Waste (HHW) Collection: nashuarpc.org/hhw NRPC held six HHW Collection events in 2021 for residents to properly dispose of hazardous household products. 61 Litchfield households participated in these events.

Development Review and Planning Services: Litchfield utilizes NRPC's hourly "circuit rider" services to assist the Planning Board, including assistance to applicants in submitting subdivision or site plan applications, written reviews of submissions, attendance at hearings and work sessions, support to the Board and Town staff in preparing notices, draft amendments, and warrants for Town Meeting, and general support relative to the Town's Master Planning process.

Litchfield Conservation Plan: NRPC is currently working with the Conservation Commission to prepare a comprehensive update of its Conservation Plan. The updated plan will include an inventory of conservation lands by type, an assessment of land use and development trends, an identification and update of key data items such as wildlife habitat areas, forestry resources and agricultural lands, and other items in need of update due to changing conditions. The completed plan will assimilate updated priorities, goals, objectives, and findings into a cohesive strategy for conserving Litchfield's natural resources.

Other Local Technical Assistance: NRPC's local technical assistance to Litchfield included the preparation of a Transportation Alternatives Program (TAP) application for Pinecrest Rd sidewalk, an updated street and address map for Litchfield School District, and a set of snowplow route maps for the Town's DPW.

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including:

Commissioners: Kimberly Queenan, Ralph Boehm, Michael Croteau

Transportation Technical Advisory Committee Member: Troy Brown

Nashua Regional Solid Waste Management District Reps: Troy Brown, Dave Mellen

Litchfield FY22 Dues: \$6,288

Respectfully Submitted – Jay Minkarah, Executive Director

STORM WATER MANAGEMENT PROGRAM

WHAT CAN YOU DO?

In order to protect and preserve our ecological resources, be sure to take the following preventive measures for:

Lawn/Yard Care

Excess fertilizers and pesticides applied to lawns and gardens wash off and pollute streams. Yard clippings and leaves can wash into storm drains and contribute nutrients and organic matter to streams.



- ✓ Don't over water your lawn, gardens, or other outdoor areas. Consider using a soaker hose instead of a sprinkler. Berm lawn and yard to prevent water run-off and encourage water absorption (infiltration).
- ✓ Preserve and plant trees and shrubs to help keep soil in place.
- ✓ Use pesticides and fertilizers sparingly. If necessary, only use recommended amounts.
- ✓ Use organic mulch or safer pest control methods.
- ✓ Compost or mulch yard waste. Cover piles of dirt or mulch.
- ✓ Recycle as much as possible.
- ✓ Use a broom to sweep and collect sediment and organic matter on sidewalks and driveways. Collect sand used on driveways and sidewalks for future use or disposal.
- ✓ Use de-icing materials sparingly on driveways and sidewalks.
- ✓ Drain swimming pools onto expanse lawns or other vegetated areas.



Small Farms

Agricultural run-off from farming activities increases the amounts of

coliform and organic matter in downstream water supplies. Small farming activities such as cow, sheep, and goat grazing, as well as waste from chicken coops, hog or pig pens, horse corrals, etc. can also contribute to wastewater runoff if not properly maintained.

Septic Systems

Leaking and poorly maintained septic systems release nutrients and pathogens (bacteria and viruses) that can be picked up by storm water and discharged into nearby water bodies. Pathogens can cause public health and environmental concerns.

- ✓ Inspect your system every 3 years and pump your tank as necessary (every 3 to 5 years).
- ✓ Don't dispose of household hazardous waste in sinks or toilets.

Auto Care

Washing your car and degreasing auto parts at home can send detergents and other contaminants through the storm sewer system. Dumping automotive fluids into storm drains has the same result as dumping the materials directly into a water body. For example, one quart of oil can contaminate up to 2 million gallons of water.

- ✓ Use a commercial car wash that treats or recycles its wastewater or wash your car on your yard so the water infiltrates into the ground.
- ✓ Dispose of used auto fluids and batteries at designated recycling and drop-off locations.
- ✓ Prevent gas and oil leaks and spills.
- ✓ Have your motor vehicle routinely serviced.



Pet Waste

Pet waste can be a major source of bacteria and excess nutrients in local waters.

- ✓ When walking your pet, remember to pick up the waste and dispose of it properly. Flushing pet waste is the best disposal method.
- ✓ Leaving pet waste on the ground increases public health risks by allowing harmful bacteria and nutrients to wash into the storm drain and eventually into local water bodies.



Prevent Storm Water Runoff

There are several ways to help prevent stormwater runoff.

Here are some examples:

- ✓ Plant trees, shrubs, and ground cover.
- ✓ Use a barrel to collect rain and store water for gardening.
- ✓ Redirect downspouts from paved areas to vegetated areas. Guide storm water onto grass or other vegetated areas by using berms or dikes.
- ✓ Use wooden planks, bricks, or interlocking stones for walking areas and patios.
- ✓ Clear away fallen trees and debris from natural waterways and storm water drains.



**Copied from UNH Energy and Campus Development*
www.unh.edu/ecd/stormwater

Green Grass & Clear Water

Water-quality friendly lawn care and fertilizer recommendations for northern New England

According to a recent survey, it's likely that you and your neighbors believe having a lawn that is safe for the environment is very important.¹ However, some lawn care practices can create water quality problems. Plants need nutrients to grow, but excess nutrients (including nitrogen and phosphorus found in fertilizers) that run off our properties into local waterbodies can trigger algal blooms that cloud water and rob it of oxygen.

Many of us enjoy the time we spend working on our lawns and are willing to try new practices as long as our lawns continue to look good.¹ Here are some easy practices for creating and maintaining a truly healthy lawn that is both attractive and safer for the environment.



For additional fact sheets and videos, please visit:

www.extension.unh.edu/tags/home-lawn-care

Simple Recommendations for Every Lawn

1. Choose the Right Grass Seed

Consider limiting lawn area to locations where grass will grow easily and will actually be used for outdoor activities.

Choose grass varieties that require less maintenance. For northern New England, choose seed mixes with higher percentages of turf-type tall fescues, compact-type tall fescues and/or fine fescues. Choose mixes with smaller percentages of Kentucky bluegrass and/or perennial ryegrass. Overseed bare spots.

In shaded areas, select shade-tolerant turf grasses like fine-leaf and tall fescues.

Up to 10% of total seed mix can be white clover to help fix nitrogen in soil naturally. Avoid clover if anyone in the household is allergic to bee stings.

2. Don't Overwater

1" of water per week (from rain or irrigation) is usually enough. Overwatering can cause excess nutrients to move out of the root zone and into waterbodies or groundwater.

3. Test Your Soil

To have your soil tested, please visit this site:

extension.unh.edu/programs/soil-testing-services. Sometimes adjusting the soil pH or organic matter are the only treatments needed to improve a lawn. If your soil test results are acceptable but your lawn is not, check for other problems like pests, grass variety, or sun/shade conditions.

4. Mow Smart

Mow grass no shorter than 3" high. Cut no more than one-third (1/3) of the blade each time you mow to encourage longer, stronger roots. Leave the clippings after mowing so they can return nutrients to the soil. NEVER dispose of clippings in drainage areas, storm drains, or waterbodies!



Recommendations for Lawns That Need Fertilizer

1. Determine How Much to Apply

Measure the dimensions of the area where you plan to apply. The square footage of the area will determine how much fertilizer to purchase and use.

Only use what you need. Nearly half of homeowners mistakenly use the entire bag whether it is needed or not.¹ Seal and store opened fertilizer bags in an airtight container or share excess with others.

Lawns older than 10 years usually need less nitrogen than newer lawns, especially if the clippings are left, so apply only half of the amount directed on the bag. Only apply more if there's no improvement over time in turf color and density. Staying under four applications per season at this reduced rate helps keep the overall application at the recommended level² for water-quality friendly practices.

Lawns less than 10 years old may need the full amount of nitrogen as indicated on the fertilizer instructions. Apply less than four times per year.

2. Know When & Where to Apply

Avoid applying fertilizers mid-summer when turf growth naturally subsides or before a big rain when it can run off into nearby waterways or leach into ground water.

In northern New England, apply no earlier than spring green-up and no later than mid-September to ensure the proper soil temperature for grass to take up the nutrients.

Know your local and state laws related to fertilizer application. For example, do not apply any fertilizers within 25 feet of water bodies in New Hampshire.

3. Choose the Right Fertilizer

Avoid combination products that include both pesticide and fertilizer unless confident you need both. Unnecessary applications of fertilizers and pesticides can lead to soil and water contamination.

Select lawn fertilizers with low or no phosphorus unless your soil test indicates otherwise. The fertilizer formula (e.g., 20-0-15) tells the relative percentages of nitrogen (N), phosphorous (P) and potassium (K), in that order.

3. Choose the Right Fertilizer, cont.

Slow release formulations (>50% water insoluble nitrogen, "WIN") are generally preferable. Only use quick release products when there is a need to grow turf very quickly, for example, to prevent erosion of bare soil during a new seeding. Check the product label to see what type of nitrogen it contains.

Organic fertilizers are typically slow release and contain micronutrients that are beneficial to soil. They are not petroleum-based like most synthetic fertilizers. Overapplying any type of fertilizer or over-irrigating fertilized turf can lead to water quality problems.

For more home lawn care information:

www.extension.unh.edu/tags/home-lawn-care

Contact:

UNH Cooperative Extension Education Center
329 Mast Road, Suite 115
Goffstown, NH 03045
answers@unh.edu
(877) 398-4769

Authors:

Julia Peterson
Water and Marine Resources Extension Specialist
NH Sea Grant & UNH Cooperative Extension
julia.peterson@unh.edu
(603) 862-6706

Margaret Hagen, Retired Field Specialist in
Agricultural Resources, Hillsborough County

¹Survey references from:

Changing Homeowner's Lawn Care Behavior to Reduce Nutrient Losses in New England's Urbanizing Watersheds: the Report of Findings from Social Science Research. Eisenhauer, B.W. and B. Gagnon. 2008.
USDA CSREES project # 2006-51130-03656

²Recommendations adapted from:

New England Regional Nitrogen and Phosphorus Fertilizer and Associated Management Practice Recommendations for Lawns Based on Water Quality Considerations. 2008. Karl Guillard (ed.). Turfgrass Nutrient Management Bulletin B-0100. College of Agriculture and Natural Resources, University of Connecticut.
USDA CSREES project # 2006-51130-03656.

This material is based upon work supported by the National Institute of Food and Agriculture, U.S. Department of Agriculture, under Agreement No. 2006-51130-03656. Any opinions, findings, conclusions, or recommendations expressed in this publication are those of the author(s) and do not necessarily reflect the view of the U.S. Department of Agriculture.

Designed by: Rebecca Zeiber
NH Sea Grant Science Writer
Publication #: UNH-MP-15-5G-13-27

Updated April 2019 (A. Brickett)





WHY SHOULD I PUMP?

Every home generates wastewater – via toilets, showers, sink drains, and dish and clothes washers – which must be treated and disposed of properly to protect human health and the environment.

WHEN SHOULD I PUMP?

Don't wait for a failure! Septic tanks should be inspected or pumped every **3-5 years**. Get Pumped today!

Only contact a NHDES-licensed septage hauler.

Visit getpumpednh.com to find a New Hampshire Association of Septage Haulers (NHASH) member in your area.

COMMUNITY MESSAGE

Our community cares about clean water and is doing its part to help prevent water pollution in local waterways. This outreach message helps our community meet US Environmental Protection Agency (EPA) requirements (including as part of the MS4 program) to share pollution prevention information with its residents.

PROTECT YOUR FAMILY

If your septic system gets clogged with too much solid waste, it can force the wastewater to back up into your house... it can also overwhelm your leach field, which will turn your yard into a soggy mess. The bacteria in wastewater are not just smelly – they are also a health hazard!

PROTECT YOUR COMMUNITY

If a septic system fails, untreated wastewater can run off into local lakes, ponds or streams, negatively impacting water quality, wildlife and community enjoyment of the water body.

PROTECT YOUR WALLET

Getting your tank pumped costs about **\$250-\$500** every **3-5 years**. If you have a failure, it could cost you **\$6,000-\$15,000** to **replace** or **repair** your system.

Produced in partnership:



nhash.com
www.des.nh.gov



GET PUMPED!
New Hampshire

Don't wait for a **failure** to schedule a septic system pumpout

DO I HAVE A **SEPTIC SYSTEM**?

You most likely have a septic system if:

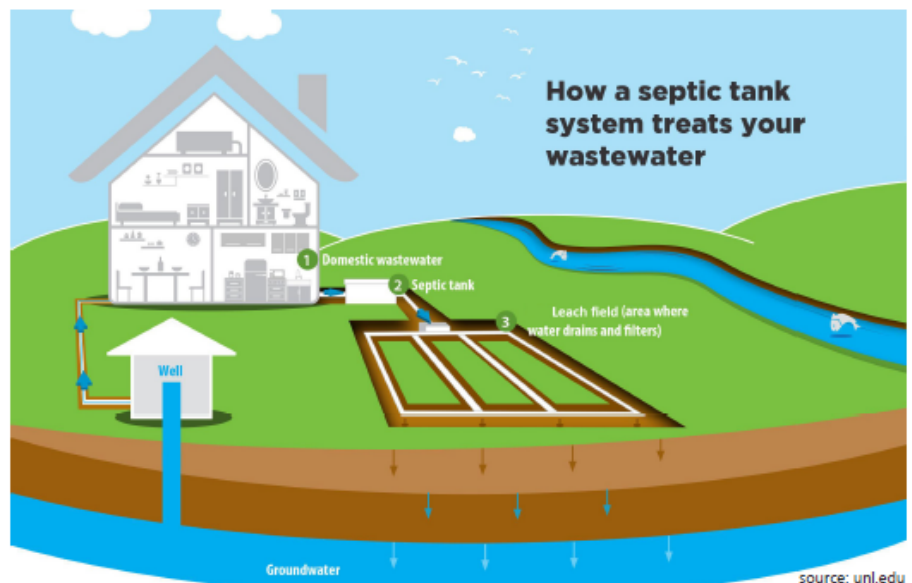
- You are on well water and you don't pay a water or sewer utility bill.
- Your neighbors have septic systems.

HOW DO I FIND MY **SEPTIC**?

- Check your yard for lids or manhole covers.
- Have a NHDES-licensed septage hauler to help you find the system. Find one here: https://www.des.nh.gov/organization/divisions/water/wweb/documents/nh_septage_haulers.pdf
- Request records through the NHDES Subsurface Systems File and Archive online form: <https://onlineforms.nh.gov/?FormTag=NHDES-W-05-010>



HOW DOES IT **WORK**?



- 1 Whatever goes down the drain is your **domestic wastewater**. All drains in your house lead to one large drainage pipe that empties into your septic tank.
- 2 The **septic tank** is a buried, water-tight container, usually made of concrete or polyethylene. It holds the wastewater long enough for solids to settle to the bottom, while oils and grease float to the top. Special compartments keep the solids from flowing into the leach field.
- 3 Liquid wastewater leaves the tank and enters the **leach field**, where special pipes allow the water to slowly seep into the surrounding soil, naturally removing harmful bacteria, viruses and nutrients before it enters the groundwater.

SEPTIC SYSTEM **MAINTENANCE**

It's not just about pumping! Here are every-day things you can do to help maintain your system.

- **Conserve water** Fix leaky faucets and toilets to prevent washing away the healthy bacteria your system needs.
- **Space out water use** Spreading out washing machine loads and other large water uses (showers, dishwashers, etc.) gives your system a chance to work between loads.
- **Only flush human waste and toilet paper** "Flushable" may only mean that it fits down the drain... if in doubt, throw it out.
- **Don't park or drive on your system** This can easily damage the septic system.



EVERY DROP

Small Changes. Big Difference.

We love our dogs! But dog waste carries harmful bacteria that can make our waters unsafe for drinking or swimming. So always pick it up and throw it in the trash!

EVERY DROP

Small Changes. Big Difference.

Take the Pledge to Scoop the Poop!

Visit stateofnorestuaries.org/everydrop/petpledge or just scan the QR code to let your town know that you're doing your part by scooping the poop!



Many NH towns have over 1,000 dogs living in them, and each dog "goes" once or twice a day. That's a lot of poop! Not only is it gross when it's left around, but it can be dangerous. Harmful bacteria and parasites - such as Giardia or Salmonella - that lives in pet waste, can come in contact with other people and pets or wash into nearby waterways or storm drains. **Picking up our dog's waste and throwing it out is a small change that can make a big difference in keeping our waters clean.**

5 Small Changes that Make a Big Difference:

1. Always carry a plastic bag when you walk your dog.
2. Always pick up that poop.
3. Always dispose of it in a trashcan.
4. Never put bagged or unbagged waste in a storm drain.
5. Take the Pledge to tell your town you're making a difference!

TOWN CLERK/TAX COLLECTOR

Motor Vehicle Registrations: Residents of Litchfield have many options when it comes time to renew registrations. You may come to the office and pay with either cash, check or credit card (a fee of 2.95% will be charged by the credit card company to use your credit card), surf to www.litchfieldnh.gov and renew online using your checking account or Credit Card (your decals are mailed to you), or renew by mail using a check the renewal notice and return to us.

Residents only have to write one check to the Town of Litchfield for registrations.

When registering a new vehicle the individual listed first on the title paperwork **MUST** be present when doing the first registration.

When renewing a registration the State requires that you present your driver's license.

VANITY PLATES - We are pleased to inform you that you can apply for your vanity plates at the clerk's office.

To register a Title Exempt Vehicle for the first time the law (RSA 261:2-a) requires that ***in addition to a bill of sale*** a person registering a 1999 Model Year vehicle (or older) must present additional documentation on the vehicle. The owner must present one of the following additional documents: a previously issued NH Registration (a photocopy is okay), a valid NH or Out of State Title (a photocopy is okay), or a completed "Verification of Vehicle Identification" form (Form 19A) which can be obtained from the Town Clerk's office, Police Department, or a local inspection station. All vehicles year 2000 and newer **must have a title**.

Inspection stickers for a vehicle renewal need to be in place by the 10th day of the following month of your renewal due date. Late renewals do not get a 10-day grace period. Motorcycles are to be inspected by June 1 of each year and will get an inspection sticker with a number 6. All other trailers, such as utility trailers or snowmobile trailers, are inspected by birth month like regular vehicle registrations.

Boat Registration – The Town Clerk's office can register your boats, bring us your State Renewal notice and for a \$5.00 Municipal Agent fee we can provide you with your new decals.

NH Hunting/Fishing Licenses and OHRV: January 2008 the Town Clerk's office started issuing New Hampshire Hunting and/or Fishing License. In October 2009 we started issuing OHRV Licenses.

Elections: Voting is the most fundamental right in a democracy because it is through voting that citizens protect all other rights by carefully selecting the public servants who guide and direct our self-governance. You can come to the Town Clerk's office to register to vote. You may also register to vote on Election Day at the polls. You are eligible to vote if you are 18 years of age or older on Election Day, are a US citizen and are domiciled in New Hampshire. A person can have several residences, but may have only one voting domicile. You have to provide your driver license, Passport at the time of registration. If you are currently on the checklist please check to update your information. Voter registration cards are required by the State of NH to show place of birth and driver's license or social security number. Any change of address, name change, or party affiliation change should be updated with the Supervisors on Election Day or at the Town Clerk's office. NH law requires that a State approved photo id be shown when voting. If you do not have your ID you will be asked to fill out an affidavit form and have your photo taken by either the Moderator or the Town Clerk. Voting will take place at Campbell High School from 7:00 am – to 7:00 pm.

Dogs: There were 2,015 dogs licensed in 2021. **DOG TAGS EXPIRE APRIL 30 OF EACH YEAR.** Residents can renew dog licenses starting January 2nd. If we have your current phone number and or e-mail address you will receive a phone call or e-mail reminder from our office. There is a minimum of a \$25.00 fine for failure to register your dog in a timely manner plus monthly late charges. **If you no longer have your dog please drop us a quick note or Email (townclerk@litchfieldnh.gov) to let us know or call us at 424-4045. IMPORTANT:** Review your previous license to make sure that your dog's rabies vaccination is up-to-date. You may renew your dog's license via the mail or the internet as long as the rabies vaccine is up to date. To register by mail please include: a check made payable to the Town of Litchfield (**NO CASH PLEASE**), and a self-addressed-stamped envelope for return of

your new license and dog tag. To register via the internet go to www.litchfieldnh.gov and click on the appropriate box. If you have questions please call the office. We will be more than happy to walk you through the process.

License fees: Puppies (3-7 months) or spayed/neutered over 7 months	\$7.50
Male / Female (not spayed/neutered)	\$10.00
Senior owner (over 65)	(for one dog)\$2.00

Vital Records: The fee for a marriage license this year has increased to \$50.00. There is a fee of \$15.00 for the first copy of a death, birth or marriage certificate and \$10.00 each for extra copies.

Town Clerk/Tax Collector News: As Town Clerk/Tax Collector for the Town of Litchfield, I completed four years of the state certification program in 2007. In 2010 I was recertified until 2020. I am now a Certified Town Clerk/Tax Collector in the State of New Hampshire. In 2009 I was nominated by the NH Tax Collectors Association as the Conference Coordinator for the State. In 2019 I was nominated to be the Vice President of the NH Tax Collectors' Association and in 2020 and 2021 I will be the President of the NH Tax Collectors' Association. It is a pleasure and honor to be a resident and public servant for Litchfield. I am very proud of where I grew up and currently reside. I am so proud to represent Litchfield at the meetings and conferences that I am required to attend throughout New Hampshire. My door is always open to anyone that has a suggestion. Thank you for this wonderful opportunity.

Town Clerk / Tax Collector Office Hours:

Monday 8:00 AM to 6:00 PM

Tuesday - Friday 8:00 AM to 4:00 PM

Please note we take the last customer 10 minutes prior to closings so that we can balance our daily work and print our reports.

Address: 2 Liberty Way, Suite 3, Litchfield, NH 03052

Phone:(603) 424-4045

Fax: (603) 424-3014

Email: townclerk@litchfieldnh.gov

Respectfully Submitted

Theresa L. Briand, Town Clerk/Tax Collector

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2021 - 12/31/2021

-- LITCHFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BARON, CASSANDRA E LITCHFIELD, NH	JOHNSON, GREGORY S LITCHFIELD, NH	LITCHFIELD	NASHUA	01/01/2021
TOWER, MEGAN R LITCHFIELD, NH	THOM, DUSTIN A LITCHFIELD, NH	LITCHFIELD	LACONIA	05/15/2021
UVA, SAMANTHA J LITCHFIELD, NH	STILES, MICHAEL D LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	05/27/2021
FRANKEL, JUSTIN M LITCHFIELD, NH	PEPIN, CARYN A NASHUA, NH	LITCHFIELD	NORTHWOOD	06/19/2021
SIMON, DEBORAH A LITCHFIELD, NH	ELLIOTT, RICHARD M LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	06/26/2021
MAGAW, BRADLEY R TYNGSBORO, MA	SHANTELER, KATHRYN M LITCHFIELD, NH	NASHUA	LISBON	08/14/2021
VERRILLI, JONATHAN M LITCHFIELD, NH	PACE, COURTNEY A LITCHFIELD, NH	LITCHFIELD	HENNIKER	08/21/2021
SIMARD, DANIEL L LITCHFIELD, NH	MOORE, SAMANTHA A EAST KINGSTON, NH	LITCHFIELD	EXETER	08/21/2021
HILL, SYDNEY R LITCHFIELD, NH	CELLI, TRISTIN L LITCHFIELD, NH	LITCHFIELD	HAMPSTEAD	08/26/2021
BEARD, TARYN A LITCHFIELD, NH	ALLARD, BENJAMIN R LITCHFIELD, NH	LITCHFIELD	ALLENSTOWN	08/28/2021
HARTWELL JR, KEVIN M LITCHFIELD, NH	MACSAY, MADISON L LITCHFIELD, NH	MOULTONBOROUGH	MOULTONBOROUGH	08/28/2021

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2021 - 12/31/2021

-- LITCHFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BYERLY, BENJAMIN H LONDONDERRY, NH	PSALEDAS, JENELLE E LITCHFIELD, NH	MERRIMACK	MERRIMACK	09/03/2021
BATISTA, LUCIANA M LITCHFIELD, NH	HENDERSON, BRIAN T LITCHFIELD, NH	LITCHFIELD	NEWBURY	09/24/2021
XAYACHACK, ANNIE T LITCHFIELD, NH	MARBLE, BRYCE J LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	10/24/2021
ST GERMAIN, DANIEL R LITCHFIELD, NH	GIRARD, SARAH J LITCHFIELD, NH	LITCHFIELD	LEE	11/06/2021
DAVIS, JARRED J NASHUA, NH	TRAVIS, KEELY A LITCHFIELD, NH	NASHUA	CONCORD	11/06/2021

Total number of records 16

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2021-12/31/2021

--LITCHFIELD--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BUXTON, ELIZABETH SUSAN	01/09/2021	NASHUA,NH	BUXTON, MICHAEL	BUXTON, GILYAN
WADE, ELLIOT TAYLOR	01/26/2021	NASHUA,NH	WADE, COTE	STARK, ALEXIS
COTE, EVELYN GRACE	02/02/2021	MANCHESTER,NH	COTE, ANDREW	COTE, JOANNE
REISCHER-FAUTEUX, JEDIDIAH RENE	02/10/2021	NASHUA,NH	REISCHER, KYLE	FAUTEUX, SHANON
MAYS, OLIVER JAMES	03/28/2021	MANCHESTER,NH	MAYS, STEVEN	MAYS, ABIGAIL
GIVENS, SAWYER GRACE	03/29/2021	NASHUA,NH	GIVENS, TRISTAN	GIVENS, CAITLYN
CARAVOULIAS, PETER ALLAN	04/06/2021	NASHUA,NH	CARAVOULIAS, KEVIN	CARAVOULIAS, CHRISTINE
LEWIS, EMMETT ADAM	04/15/2021	NASHUA,NH	LEWIS, ADAM	LEWIS, ROBYN
DUQUETTE, THAYLA MARIE CREMONESI	04/28/2021	MANCHESTER,NH	DUQUETTE, JOEY	CREMONESI DUQUETTE, MARINA
TURNER, LOGAN DANIEL	05/30/2021	MANCHESTER,NH	TURNER, DANIEL	TURNER, MICHELLE
BONFIM, NELEH ROSE	05/30/2021	MANCHESTER,NH	BONFIM, BRYAN	BRASHER, DENISE
LOEB, ANNABELLE KAYE	06/15/2021	LITCHFIELD,NH	LOEB, BRADLEY	LOEB, REGINA
BATTITE, EMMA ALEXANDRA	06/17/2021	MANCHESTER,NH	BATTITE, ANTHONY	BATTITE, OLIVIA
SZAREK, RAEYA NOVA	06/18/2021	MANCHESTER,NH	SZAREK, CRAIG	SZAREK, KAITLYN
SHAPIRO, BRUCE KENNETH	06/21/2021	NASHUA,NH	SHAPIRO, JOSEPH	SHAPIRO, BRIDGET
SWEET, SOPHIA ANN	07/18/2021	NASHUA,NH	SWEET IV, GEORGE	SWEET, RENEE
BROWN, DANIEL ALLYN	07/29/2021	NASHUA,NH	BROWN, CODY	AUDET, HAILEY
BRADY, NATHAN LEE	07/30/2021	MANCHESTER,NH	BRADY, JONATHAN	BRADY, ALYSSA
APPLEBEE, REGINALD JAMES	08/11/2021	MANCHESTER,NH	APPLEBEE, JOSHUA	APPLEBEE, ALICIA
PERRAULT JR, MATTHEW RICHARD	08/12/2021	NASHUA,NH	PERRAULT, MATTHEW	PERRAULT, CASSANDRA
COLE, GRANT DONOVAN	09/19/2021	MANCHESTER,NH	COLE, DOUGLAS	COLE, ANNA
TROPIANO, BROOKE OLIVIA	09/25/2021	MANCHESTER,NH	TROPIANO, MATTHEW	TROPIANO, LAURA
CHESTNUT, LACEY JANE	09/27/2021	NASHUA,NH	CHESTNUT, CRAIG	CHESTNUT, TIFFANY
LANDRY, QUINN CECILE	09/29/2021	NASHUA,NH	LANDRY, COREY	LANDRY, SAMANTHA
MCGALL, DANTE EMMANUEL	10/06/2021	MANCHESTER,NH	MCGALL, SPENCER	MCGALL, HEIDI
FREELove, KATHRYN JEANINE	10/08/2021	NASHUA,NH	FREELove, KEITH	FREELove, LAUREN
SMITH, EMERSON KATE	10/29/2021	MANCHESTER,NH	SMITH, BENJAMIN	SMITH, MELANIE
DAVIS, COOPER KAI-GENNARO	11/02/2021	NASHUA,NH	DAVIS JR, BRIAN	PUTNEY, AJA
CLARK, HARLEY JEANNE	11/22/2021	NASHUA,NH		CLARK, KELLY
JUSSAUME, FINNLEY PAUL	12/21/2021	NASHUA,NH	JUSSAUME, STEVEN	LUBINSKI-JUSSAUME, CAITLYN
WHITNEY, ANDREW JOHN	12/30/2021	NASHUA,NH	WHITNEY, TIMOTHY	WHITNEY, SAMANTHA

Total number of records 31

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**



RESIDENT DEATH REPORT

01/01/2021 - 12/31/2021

--LITCHFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
COOPER III, WILLIAM LEE	01/09/2021	LITCHFIELD	COOPER III, WILLIAM	UNKNOWN, GENEVA	N
BRANCO, CARL A	01/14/2021	LITCHFIELD	BRANCO, JOA	SANTOS, EMILIA	N
PAQUETTE JR, RUDOLPH GERARD	02/04/2021	MANCHESTER	PAQUETTE SR, RODOLPHE	VALLEE, REGINA	Y
KENNISON, ANNE CLARA	02/17/2021	LITCHFIELD	RUFO, LUIGI	AUFIERO, ROSE	N
RUSSELL, JAMES	02/17/2021	WEARE	RUSSELL III, WILLIAM	FREITAS, BEVERLY	N
MODICA, RICHARD	02/20/2021	MANCHESTER	MODICA, JOSEPH	FILIPONT, ELLA	Y
CUSHING SR, ERIC T	02/20/2021	LITCHFIELD	CUSHING SR, ROBERT	PELILLO, CAROLE	Y
REILLY, JEANNETTE ANN	02/25/2021	LITCHFIELD	MILLERICK, JAMES	O'CONNELL, MARGARET	N
LACASSE, PATRICA ANN	03/05/2021	MANCHESTER	DILLON, JOHN	LAMBERT, MAXINE	N
LAU, KENNETH	03/09/2021	LITCHFIELD	LAU, ROBERT	MILANO, ALICE	N
RAMALHO, ROBERT EDWIN	03/19/2021	LITCHFIELD	RAMALHO, FRANK	MILLER, GLADYS	Y
GANDIA JR, AUGUST NORMAN	03/20/2021	LITCHFIELD	GANDIA SR, AUGUST	CASHMAN, MARGARET	Y
TEXIERA, FLORENCE CLAIRE	04/25/2021	GOFFSTOWN	GAUDREAU, FRANK	MIANI, MARY	N
WARBURTON, ROBERT	05/14/2021	LITCHFIELD	WARBURTON, DONALD	TYBURC, NANCY	N
BEAN, BEULAH RUNDLETT	05/20/2021	NASHUA	RUNDLETT, COPLEY	YEATON, BEULAH	N
BOUCHARD, SALLY ANNE	05/29/2021	LITCHFIELD	MCGINNIN, DONALD	GONET, EVELYN	N
TAMBOURIS JR, CHARLES ADAM	06/08/2021	LITCHFIELD	TAMBOURIS SR, CHARLES	ALAIMO, MARLENE	N
WOOD, PRISCILLA ANN	06/26/2021	LEBANON	WILCOX, GIFFORD	WALSH, MILDRED	N

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**



RESIDENT DEATH REPORT

01/01/2021 - 12/31/2021

--LITCHFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
FREITAS, ALICE GOMES	07/02/2021	LITCHFIELD	GOMES, MANUEL	AMARAL, LUISA	N
BEEBIE, CLAIRE I	07/07/2021	LITCHFIELD	BELIVEAU, JOSEPH	COMEAU, YVONNE	N
HAMM, JAMES R	07/08/2021	MERRIMACK	HAMM, IVAN	RISSE, MAUDE	Y
WADE, BARBARA LEE	07/13/2021	LITCHFIELD	EISNER, GORDON	MURPHY, HELENA	N
POITRAS, LAWRENCE	07/22/2021	LITCHFIELD	POITRAS, LAWRENCE	LAFRENIERE, DOCIA	Y
MCCARTHY, KEVIN THOMAS	08/04/2021	LITCHFIELD	MCCARTHY, WALTER	KUSCIENKA, DOROTHY	N
ROBIDOUX, DONALD M	08/16/2021	MANCHESTER	ROBIDOUX, MAURICE	ROYER, IRENE	Y
SUTTON, RICHARD A	08/22/2021	MERRIMACK	SUTTON JR, GEORGE	ATWOOD, SHIRLEY	N
ZUKAUSKIS, JOHN WILLIAM	08/24/2021	LITCHFIELD	ZUKAUSKIS, GEORGE	SIMONAVICIUS, ANNA	N
KODASH, BRENDA MAY	09/08/2021	LITCHFIELD	WHITNEY, PAUL	GAYTON, RUTH	N
VOLLMER, HELEN MARY	09/10/2021	LITCHFIELD	KOSCINSKI, PETER	GALOIT, PAULINE	N
CARTWRIGHT, JAMES FRANKLIN	09/13/2021	LITCHFIELD	CARTWRIGHT, ARTHUR	CEDERLUND, MARGARET	Y
ALLEN JR, ROBERT WILLIAM	10/03/2021	LITCHFIELD	ALLEN SR, ROBERT	GAGNE, PAULINE	N
PELLERIN, DEBRA JEAN	10/04/2021	LITCHFIELD	GOODWIN, WILLIAM	BEAUMAN, BETTY	N
WICKENS, HELEN MARGARET	10/06/2021	HUDSON	LOW, ERIC	ABBOTT, MARION	N
O'HALLORAN JR, THOMAS FRANCIS	10/09/2021	LITCHFIELD	O'HALLORAN SR, THOMAS	KELLY, DOROTHY	Y
HUDON, EDWARD ROLAND	10/26/2021	NEWMARKET	HUDON, LUCIEN	THIBEAULT, CECILE	Y
DICOLA, MICHAEL JOSEPH	11/05/2021	LITCHFIELD	DICOLA, ANTHONY	CHECCA, ELENA	Y

01/05/2022



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 3 of 3

RESIDENT DEATH REPORT

01/01/2021 - 12/31/2021

--LITCHFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
MACDONALD, ROBERTA ANN	11/11/2021	LITCHFIELD	PAGE, JOSEPH	CONLEY, HELEN	N
GREGOIRE, GERMAINE GERTIUDE	11/25/2021	HUDSON	WYMAN, EARLE	MORREL, ANTENETTE	N
PAGE, CHRISTOPHER LEE	12/11/2021	LITCHFIELD	PAGE, DAVID	EMERSON, DIERDRA	N
RADCLIFFE, JENNIE MARIE	12/17/2021	LITCHFIELD	MACKIEWICZ, BENJAMIN	UNKNOWN, ELIZABETH	N
BOURDON, KARLENE ANN	12/18/2021	LITCHFIELD	FOOTE, TIMOTHY	BOND, WENDY	N
TETREAUULT, CARLOS ALDAVA	12/27/2021	MANCHESTER	ALDAVA, RODRIGO	TETREAUULT, AMBER	N

Total number of records 42



Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality:

County:

Report Year:

PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2020	Year: 2019	Year: 2018
Property Taxes	3110		\$308,389.03		
Resident Taxes	3180				
Land Use Change Taxes	3120			\$17,000.00	
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2020	
Property Taxes	3110	\$21,976,814.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$349,900.00		
Yield Taxes	3185	\$4,181.68		
Excavation Tax	3187	\$4,470.70		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2020	2019	2018
Property Taxes	3110	\$46,406.21			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$3,253.79	\$10,172.58	\$3,452.05	\$17.00
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$22,385,026.38	\$318,561.61	\$20,452.05	\$17.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$21,777,585.51	\$245,719.65		
Resident Taxes				
Land Use Change Taxes	\$331,750.00		\$12,500.00	
Yield Taxes	\$3,648.03			
Interest (Include Lien Conversion)	\$3,253.79	\$8,906.33	\$3,432.80	
Penalties		\$1,266.25	\$19.25	\$17.00
Excavation Tax	\$4,470.70			
Other Taxes				
Conversion to Lien (Principal Only)		\$62,669.38		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$9,163.00			
Resident Taxes				
Land Use Change Taxes			\$4,500.00	
Yield Taxes	\$533.65			
Excavation Tax				
Other Taxes				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$236,471.70			
Resident Taxes				
Land Use Change Taxes	\$18,150.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
Total Credits		\$22,385,026.38	\$318,561.61	\$20,452.05
				\$17.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$254,621.70
Total Unredeemed Liens (Account #1110 - All Years)	\$50,077.72



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018
Unredeemed Liens Balance - Beginning of Year			\$67,334.16	\$17,342.91
Liens Executed During Fiscal Year		\$65,967.99		
Interest & Costs Collected (After Lien Execution)		\$1,126.81	\$6,474.66	\$3,250.59
Total Debits	\$0.00	\$67,094.80	\$73,808.82	\$20,593.50

Summary of Credits

	Last Year's Levy	Prior Levies		
		2020	2019	2018
Redemptions		\$28,372.66	\$55,260.88	\$16,933.80
Interest & Costs Collected (After Lien Execution) #3190		\$1,126.81	\$6,474.66	\$3,250.59
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$37,595.33	\$12,073.28	\$409.11
Total Credits	\$0.00	\$67,094.80	\$73,808.82	\$20,593.50

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$254,621.70
Total Unredeemed Liens (Account #1110 -All Years)	\$50,077.72



New Hampshire
Department of
Revenue Administration

MS-61

LITCHFIELD (263)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Preparer's Last Name

Date

Theresa

Briand

Jan. 4 2022

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Theresa L. Briand, Tax Collector

Preparer's Signature and Title

Annual Financial Report
Litchfield, NH Town Clerk
January 1, 2021 through December 31, 2021

Dogs Licenses - Town	\$11,148.00
State of New Hampshire	\$4,624.00
Duplicate Tags	\$ 3.00
Fines and Penalties	\$260.00
Dredge and Fill Permits	\$ 0.00
Voter Checklists	\$50.00
Incorporation Filings	\$0.00
Motor Vehicles Registrations	\$2,584,699.00
State of New Hampshire	\$587,835.00
Municipal Agent Fees	\$35,333.00
Titles	\$4,180.00
Boats	\$18,970.00
Pole Permits	\$10.00
Postage	\$9,976.00
Hunting & Fishing Licenses	\$772.00
State of New Hampshire	\$16,813.00
Returned-Check Fees	\$385.00
UCCs	\$1,755.00
Vital Records Town	\$1,902.00
State of New Hampshire	\$2,858.00

Total Receipts	\$3,281,573.00
-----------------------	-----------------------

A true record of Town Clerk receipts, attest:

Theresa L. Briand
Town Clerk
January 5, 2022



New Hampshire
Department of
Revenue
Administration

2021
\$18.44

Tax Rate Breakdown Litchfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$4,609,788	\$1,209,035,089	\$3.81
County	\$1,167,269	\$1,209,035,089	\$0.97
Local Education	\$14,474,273	\$1,209,035,089	\$11.97
State Education	\$1,939,191	\$1,147,445,789	\$1.69
Total	\$22,190,521		\$18.44

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$22,190,521
War Service Credits	(\$224,320)
Village District Tax Effort	
Total Property Tax Commitment	\$21,966,201

James P. Gerry
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

10/25/2021

Appropriations and Revenues

Municipal Accounting Overview		
Description	Appropriation	Revenue
Total Appropriation	\$7,535,433	
Net Revenues (Not Including Fund Balance)		(\$2,908,238)
Fund Balance Voted Surplus		(\$298,582)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$224,320	
Special Adjustment	\$0	
Actual Overlay Used	\$56,855	
Net Required Local Tax Effort	\$4,609,788	

County Apportionment		
Description	Appropriation	Revenue
Net County Apportionment	\$1,167,269	
Net Required County Tax Effort	\$1,167,269	

Education		
Description	Appropriation	Revenue
Net Local School Appropriations	\$22,148,987	
Net Cooperative School Appropriations		
Net Education Grant		(\$5,735,523)
Locally Retained State Education Tax		(\$1,939,191)
Net Required Local Education Tax Effort	\$14,474,273	
State Education Tax	\$1,939,191	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$1,939,191	

Valuation

Municipal (MS-1)		
Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,209,035,089	\$1,171,886,341
Total Assessment Valuation without Utilities	\$1,147,445,789	\$1,123,593,141
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,209,035,089	\$1,171,886,341

Village (MS-1V)	
Description	Current Year

Litchfield

Tax Commitment Verification

2021 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$21,966,201
1/2% Amount	\$109,831
Acceptable High	\$22,076,032
Acceptable Low	\$21,856,370

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2021 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:

Date:

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Litchfield	Total Tax Rate	Semi-Annual Tax Rate
Total 2021 Tax Rate	\$18.44	\$9.22

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$25,116,166
Final Overlay	\$56,855

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

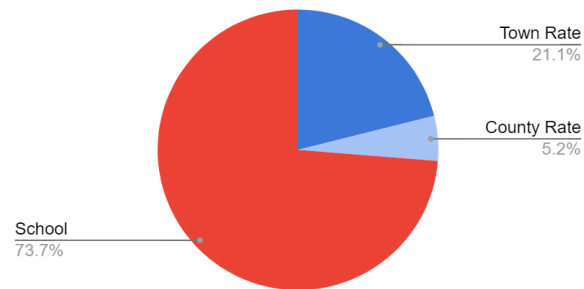
[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2021 Fund Balance Retention Guidelines: Litchfield	
Description	Amount
Current Amount Retained (9.68%)	\$2,430,296
17% Retained <i>(Maximum Recommended)</i>	\$4,269,748
10% Retained	\$2,511,617
8% Retained	\$2,009,293
5% Retained <i>(Minimum Recommended)</i>	\$1,255,808

2019 - 2021 Tax Rate Calculation

2021 Tax Rate Calculation	
Town Rate	\$3.81
County Rate	\$0.97
Total School Rate	\$13.66
Total Rate	\$18.44

2021 Tax Rate Calc.



2020 Tax Rate Calculation	
Town Rate	\$3.92
County Rate	\$0.96
Total School Rate	\$13.70
Total Rate	\$18.58

2019 Tax Rate Calculation	
Town Rate	\$4.80
County Rate	\$1.20
Total School Rate	\$17.65
Total Rate	\$23.65

2021 Summary of Inventory

Value of Land Only

Current Use	\$	367,389
Residential Land		403,283,200
Commercial/Industrial		17,467,500
Total Land		421,118,089
Tax Exempt and Non-Taxable Land		20,022,700

Value of Buildings Only

Residential	\$	679,328,600
Manufactured Housing		7,587,400
Commercial/Industrial		46,483,300
Total Buildings		733,399,300
Tax Exempt and Non-Taxable Buildings		34,017,300

Utilities	\$	61,589,300
------------------	-----------	-------------------

Total Valuation before Exemptions	\$	1,216,106,689
-----------------------------------	----	----------------------

Improvements to Assist Persons w/ Disabilities	\$	482,600
--	----	---------

Modified Assessed Valuation of all Properties	\$	1,215,624,089
--	-----------	----------------------

Blind Exemptions	\$	30,000
------------------	----	--------

Elderly Exemptions	\$	6,559,000
--------------------	----	-----------

Total Exemptions		6,589,000
-------------------------	--	------------------

Net Valuation on which the Tax Rate for Municipal, County & Local	\$	1,209,035,089
--	-----------	----------------------

Less Utilities	\$	61,589,300
----------------	----	------------

Net Valuation without Utilities on which Tax Rate for State Education Tax is Computed	\$	1,147,445,789
--	-----------	----------------------

TOWN OF LITCHFIELD IMPACT SUMMARY

MUNICIPAL IMPACT FEE

Use or Return Date: December 28, 2022

Collected	Map	Lot	Date	Amount
Stabile Homes LLC	2	88-17	1/12/21	\$397.46
K&M Developers	15	14-4	1/28/21	\$329.00
K&M Developers	15	14-5	1/28/21	\$329.00
K&M Developers	15	14-6	1/28/21	\$329.00
Stabile Homes LLC	2	88-18	2/5/21	\$332.64
Stabile Homes LLC	2	88-21	2/5/21	\$389.34
Marker Construction	1	2-1*-5	2/24/21	\$318.08
K&M Developers	15	14-2	2/24/21	\$329.00
K&M Developers	15	14-3	2/24/21	\$329.00
Stabile Homes LLC	2	88-20	3/22/21	\$203.56
Stabile Homes LLC	5	264	3/22/21	\$222.60
Stabile Homes LLC	5	261	4/9/21	\$300.16
Stabile Homes LLC	2	88-2	4/20/21	\$320.88
Stabile Homes LLC	2	88-16	4/20/21	\$370.86
Stabile Homes LLC	2	88-4	5/13/21	\$317.52
Stabile Homes LLC	5	266	5/13/21	\$357.14
John Noseworthy	15	14-7	5/17/21	\$413.42
K&M Developers	15	14-9	5/26/21	\$329.00
Derek Jean	8	88-1	6/1/21	\$447.16
K&M Developers	15	14-14	6/3/21	\$329.00
K&M Developers	15	14-1	6/3/21	\$329.00
K&M Developers	15	14-13	6/3/21	\$329.00
Stabile Homes LLC	5	267	6/7/21	\$315.42
K&M Developers	15	14-12	6/24/21	\$329.00
K&M Developers	15	14-11	6/24/21	\$329.00
K&M Developers	15	14-10	8/6/21	\$329.00
Carol Brennan	1	8	9/10/21	\$263.20
Marker Construction	1	2-1*-6	9/17/21	\$425.88
Seth Miller	18	68	11/17/21	\$379.40

Total Collected 2021

\$9,722.72

Interest 2021

\$36.28

Total Fund Balance Dec 31, 2021

\$36,137.38

TOWN OF LITCHFIELD IMPACT SUMMARY

FIRE IMPACT FEE

Use or Return Date: MARCH 18,2025

Collected	Map	Lot	Date	Amount
Stabile Homes LLC	2	88-17	1/12/21	\$1,476.28
K&M Developers	15	14-4	1/28/21	\$1,222.00
K&M Developers	15	14-5	1/28/21	\$1,222.00
K&M Developers	15	14-6	1/28/21	\$1,222.00
Stabile Homes LLC	2	88-18	2/5/21	\$1,222.00
Stabile Homes LLC	2	88-21	2/5/21	\$1,235.52
Marker Construction	1	2-1*-5	2/24/21	\$1,446.12
K&M Developers	15	14-2	2/24/21	\$1,181.44
K&M Developers	15	14-3	2/24/21	\$1,222.00
Stabile Homes LLC	2	88-20	3/22/21	\$1,222.00
Stabile Homes LLC	5	264	3/22/21	\$756.08
Stabile Homes LLC	5	261	4/9/21	\$826.80
Stabile Homes LLC	2	88-2	4/20/21	\$1,114.88
Stabile Homes LLC	2	88-16	4/20/21	\$1,191.84
Stabile Homes LLC	2	88-4	5/13/21	\$1,377.48
Stabile Homes LLC	5	266	5/13/21	\$1,179.36
John Noseworthy	15	14-7	5/17/21	\$1,326.52
K&M Developers	15	14-9	5/26/21	\$1,535.56
Derek Jean	8	88-1	6/1/21	\$1,660.88
K&M Developers	15	14-14	6/3/21	\$1,222.00
K&M Developers	15	14-1	6/3/21	\$1,222.00
K&M Developers	15	14-13	6/3/21	\$1,222.00
Stabile Homes LLC	5	267	6/7/21	\$1,171.56
K&M Developers	15	14-12	6/24/21	\$1,222.00
K&M Developers	15	14-11	6/24/21	\$1,222.00
K&M Developers	15	14-10	8/6/21	\$1,222.00
Carol Brennan	1	8	9/10/21	\$977.60
Marker Construction	1	2-1*-6	9/17/21	\$1,581.84
Seth Miller	18	68	11/17/21	\$1,409.20

Total Collected 2021

\$36,112.96

Interest 2021

\$61.03

Total Fund Balance Dec 31, 2021

\$69,035.50

ROAD IMPACT FEE

Use or Return Date: May 13, 2027

Collected	Map	Lot	Date	Amount
Stabile Homes LLC	2	88-17	1/12/21	\$2,441.54
K&M Developers	15	14-4	1/28/21	\$2,021.00
K&M Developers	15	14-5	1/28/21	\$2,021.00
K&M Developers	15	14-6	1/28/21	\$2,021.00
Stabile Homes LLC	2	88-18	2/5/21	\$2,043.36
Stabile Homes LLC	2	88-21	2/5/21	\$2,391.66
Marker Construction	1	2-1*-5	2/24/21	\$1,953.92
K&M Developers	15	14-2	2/24/21	\$2,021.00
K&M Developers	15	14-3	2/24/21	\$2,021.00
Stabile Homes LLC	2	88-20	3/22/21	\$1,250.44
Stabile Homes LLC	5	264	3/22/21	\$1,367.40
Stabile Homes LLC	5	261	4/9/21	\$1,843.84
Stabile Homes LLC	2	88-2	4/20/21	\$1,971.12
Stabile Homes LLC	2	88-16	4/20/21	\$2,278.14
Stabile Homes LLC	2	88-4	5/13/21	\$1,950.48
Stabile Homes LLC	5	266	5/13/21	\$2,193.86
John Noseworthy	15	14-7	5/17/21	\$2,539.58
K&M Developers	15	14-9	5/26/21	\$2,021.00
Derek Jean	8	88-1	6/1/21	\$2,746.84
K&M Developers	15	14-14	6/3/21	\$2,021.00
K&M Developers	15	14-1	6/3/21	\$2,021.00
K&M Developers	15	14-13	6/3/21	\$2,021.00
Stabile Homes LLC	5	267	6/7/21	\$1,937.58
K&M Developers	15	14-12	6/24/21	\$2,021.00
K&M Developers	15	14-11	6/24/21	\$2,021.00
K&M Developers	15	14-10	8/6/21	\$2,021.00
Carol Brennan	1	8	9/10/21	\$1,616.80
Marker Construction	1	2-1*-6	9/17/21	\$2,616.12
Seth Miller	18	68	11/17/21	\$2,330.60

Revenue Collected 2021

\$59,725.28

Interest 2021

\$37.32

Expended in 2021 Funds Collected between 12/03/2019-05/13/2021

5/21/21 Continental

-\$62,000.00**CAMPBELL HS IMPACT FEE**

Encumbered \$279800 07/19/21 Heating System

Use or Return Date: May 17, 2027

Collected	Map	Lot	Date	Amount
Stabile Homes LLC	2	88-17	1/12/21	\$3,236.46
K&M Developers	15	14-4	1/28/21	\$2,679.00
K&M Developers	15	14-5	1/28/21	\$2,679.00
K&M Developers	15	14-6	1/28/21	\$2,679.00
Stabile Homes LLC	2	88-18	2/5/21	\$2,708.64
Stabile Homes LLC	2	88-21	2/5/21	\$3,170.34
Marker Construction	1	2-1*-5	2/24/21	\$2,590.08
K&M Developers	15	14-2	2/24/21	\$2,679.00
K&M Developers	15	14-3	2/24/21	\$2,679.00
Stabile Homes LLC	2	88-20	3/22/21	\$1,657.56
Stabile Homes LLC	5	264	3/22/21	\$1,812.60
Stabile Homes LLC	5	261	4/9/21	\$2,444.16
Stabile Homes LLC	2	88-2	4/20/21	\$2,612.88
Stabile Homes LLC	2	88-16	4/20/21	\$3,019.86
Stabile Homes LLC	2	88-4	5/13/21	\$2,585.52
Stabile Homes LLC	5	266	5/13/21	\$2,908.14
John Noseworthy	15	14-7	5/17/21	\$3,366.42
K&M Developers	15	14-9	5/26/21	\$2,679.00
Derek Jean	8	88-1	6/1/21	\$3,641.16
K&M Developers	15	14-14	6/3/21	\$2,679.00
K&M Developers	15	14-1	6/3/21	\$2,679.00
K&M Developers	15	14-13	6/3/21	\$2,679.00
Stabile Homes LLC	5	267	6/7/21	\$2,568.42
K&M Developers	15	14-12	6/24/21	\$2,679.00
K&M Developers	15	14-11	6/24/21	\$2,679.00
K&M Developers	15	14-10	8/6/21	\$2,679.00
Carol Brennan	1	8	9/10/21	\$2,143.20
Marker Construction	1	2-1*-6	9/17/21	\$3,467.88
Seth Miller	18	68	11/17/21	\$3,089.40

Revenue Collected 2021

\$79,170.72

Interest 2021

\$351.73

Total Fund Balance Dec 31, 2021

\$344,055.35**ELEMENTARY IMPACT FEE**

Use or Return Date: September 12, 2024

Revenue Collected 2021

\$0.00

Interest 2021

\$24.10

Total Fund Balance Dec 31, 2021

\$21,305.38

SCHEDULE OF TOWN PROPERTY

Map-Lot	Location	Acres	Land	Building	Total
01-78	24 Amsterdam Cr	1.10	50,900	0	50,900
01-79	26 Amsterdam Cr	1.01	50,600	0	50,600
01-80	25 Amsterdam Cr	1.10	50,900	0	50,900
01-92	22 Amsterdam Cr	1.35	51,500	0	51,500
02-43	286 Derry Road	0.28	300	0	300
02-83	31 Cutler Road	0.99	13,300	0	13,300
02-87	51 Cutler Road	4.20	223,300	0	223,300
02-106	7 Rotterdam Dr	1.00	154,800	0	154,800
02-107	9 Rotterdam Dr.	1.10	155,100	0	155,100
02-110	10 Rotterdam Dr.	1.10	155,100	0	155,100
02-111	8 Rotterdam Dr.	1.10	155,100	0	155,100
02-115	15 Amsterdam Cr	1.10	155,100	0	155,100
02-120	14 Amsterdam Cr	2.43	158,400	0	158,400
02-128	27 Cutler Road	4.11	141,100	0	141,100
02-132	18 Amsterdam Cr	1.35	51,500	0	51,500
02-133	46 Cutler Road	7.06	148,100	0	148,100
04-32	111 Page Road	21.60	162,800	0	162,800
05-133	12 Cranberry Ln	1.50	116,400	0	116,400
05-136	8 Cranberry Ln	1.01	147,000	0	147,000
05-142	57 Page Road	1.00	15,500	0	15,500
05-144	60 Page Road	0.16	8,300	0	8,300
05-147	ALbuquerque Ave	0.96	119,300	0	119,300
05-150	9 Albuquerque	12.25	155,700	0	155,700
05-164	BL16 Cardinal Ln	2.97	34,600	0	34,600
05-196	75 Page Road	8.00	331,300	0	331,300
05-237	BL3 Page Road	8.00	9,500	0	9,500
05-274	Off Albuquerque	21.60	162,900	0	162,900
07-06	21 Birch St	6.00	123,600	0	123,600
07-07	22 Birch St.	4.00	16,500	0	16,500
07-59	25 Campbell Dr	17.10	24,500	0	24,500
07-62	81 Talent Road	4.10	148,100	0	148,100
07-64	83 Talent Road	6.77	191,900	0	191,900
07-119	2 Grouse	1.41	156,900	21,900	178,800
07-121	4 WoodHawk	12.12	407,500	242,500	650,000

Map-Lot	Location	Acres	Land	Building	Total
07/124	BL19 Birch St.	17.00	9,500	0	9,500
07-125	BL17 Birch St	26.50	28,300	0	28,300
07-126	BL15 Birch St	14.00	23,700	0	23,700
08-02	17 Foxwood Ln	25.73	142,800	0	142,800
08-95	26 WoodHawk	1.34	147,900	0	147,900
08-129	4 Grouse Ln	1.78	158,700	13,900	172,600
08-130	6 Grouse Ln	1.57	207,700	0	207,700
09-18	210 CBH	2.09	108,500	0	108,500
09-21	211 CBH	12.23	264,200	0	264,200
09-30	17 Pinecrest Rd	5.20	169,400	0	169,400
09-32	19.5 Pinecrest Rd	1.10	132,500	0	132,500
09-42	13.5 Brickyard Dr	4.70	149,500	6,500	156,000
09-74	11 McElwain	0.91	13,100	0	13,100
10-60	23.5 Nesenkeag	3.11	136,500	0	136,500
11-10	BL129 Wren St	5.47	13,000	0	13,000
11-15	BL149 Pinecrest	16.00	26,800	0	26,800
12-12	250 CBH	8.80	260,500	0	260,500
12-14	255/7 CBH	2.10	187,800	630,600	818,400
12-18	264 CBH	1.80	142,600	0	142,600
12-19	268 CBH	0.40	9,800	0	9,800
12-22	269 CBH	1.70	196,100	414,300	610,400
12-22A	269A CBH	0.26	8,200	0	8,200
12-23	275 CBH	15.70	248,500	0	248,500
12-25	B273 Albuquerque	51.10	341,300	0	341,300
12-33	258 CBH	0.84	22,100	0	22,100
13-6	Nathan Dr	3.67	4,400	0	4,400
13-10	9A Nathan Dr	3.00	151,300	0	151,300
13-51	BL13 Muscovy Dr	4.20	9,500	0	9,500
13-54	BL12 Muscovy Dr	3.86	4,600	0	4,600
13-60	Albuquerque Ave	8.70	142,400	0	142,400
13-70	4 Greenwich Rd	21.12	151,000	0	151,000
13-86	1 Carlisle Dr.	0.32	10,400	0	10,400
14-21	143 Pinecrest	5.65	248,300	0	248,300
14-36	27 LockeMill Dr	43.07	218,500	0	218,500
14-48	5 Hillcrest Rd	5.80	112,400	0	112,400
14-49	9 Rookery Way	19.00	136,100	0	136,100

Map-Lot	Location	Acres	Land	Building	Total
14-66	Hillcrest Rd	32.50	244,900	0	244,900
14-67	24 Hillcrest Rd	25.39	38,000	0	38,000
14-125	BL11 Evergreen	18.5	128,600	0	128,600
14-138	49 Tanager Way	0.93	158,000	0	158,000
15-7-1	314 CBH	2.73	137,800	0	137,800
15-10	321 CBH	0.97	139,800	0	139,800
15-22	296 CBH	13.62	563,100	0	563,100
15-28	151 Hillcrest	35.35	371,600	373,600	745,200
15-30	155 Hillcrest	2.51	133,800	0	133,800
15-31	152 Hillcrest	2.8	150,400	0	150,400
16-09	BL119 Hillcrest	19.56	40,900	0	40,900
16-42	2 Liberty Way	20.5	1,154,300	1,962,800	3,117,100
17-02	BL41 Heron Dr	21.00	206,000	0	206,000
17-04	BL98 Hillcrest	23.46	48,000	0	48,000
17-05	BL55 Aldrich St.	55.50	227,300	0	227,300
17-10	17 Colonial	52.90	153,000	0	153,000
17-38	BL138 Tanager	1.34	3,200	0	3,200
18-79	2 Pearson St.	2.76	160,700	33,600	194,300
18-134	17 Sybil Ln	1.32	16,300	0	16,300
18-136	15 Sybil Ln	1.06	15,700	0	15,700
18-137	13 Sybil Ln	1.09	15,700	0	15,700
18-150	25 Garden Dr.	0.29	9,100	0	9,100
19-77	56 Century	1.92	14,300	0	14,300
19-101	BL123 Aldrich	15.00	158,900	0	158,900
19-102	55 Brenton St.	9.31	20,400	0	20,400
19-132	16 Nesmith St	4.79	17,000	0	17,000
19-142	17 Garden Dr	2.77	15,900	0	15,900
19-244	58 Brenton St.	34.77	225,300	0	225,300
19-245	85 Brenton St	17.47	144,800	0	144,800
20-44	13 Jeff Ln	1.09	155,000	13,500	168,500
20-45	15 Jeff Ln	1.09	155,000	7,100	162,100
20-46	17 Jeff Ln	1.09	156,500	14,400	170,900
20-117	9 Sybil Ln	1.04	15,600	0	15,600
20-119	11 Sybil Ln	1.07	15,700	0	15,700
21-59	15 Jeff Ln	1.11	155,100	0	155,100
22-10	BL520 CBH	13.45	178,400	0	178,400
22-13	528 CBH	19.50	192,400	0	192,400

Map-Lot	Location	Acres	Land	Building	Total
22-23	12 Brook Rd	5.30	189,800	23,300	213,100
22-98	Off CBH	0.70	13,000	0	13,000
Total		968.29	\$14,324,600.00	\$3,758,000.00	\$18,082,600.00

DETAIL EXPENSE REPORT 2021

EXECUTIVE			
Appropriation			137,490.00
Expended	Town Administrator	117,398.40	
	Selectmen's Salaries	6,000.00	
	Health Insurance	11,551.34	
	Dental Insurance	368.10	
	Long Term Disability	331.14	
	Life Insurance	108.00	
	Selectmen's Allowance	350.55	
	Clerical Support	9,774.69	
	Dues & Subscriptions	429.95	
	Books & Periodicals	85.00	
	Mileage & Tolls	210.22	
	BOS Training	1,960.00	
	Background Checks	125.00	
	Total	148,692.39	
Surplus/(Deficit)			(11,202.39)
TOWN MEETING			
Appropriation			9,015.00
Expended	Ballot Clerks	787.89	
	Moderator	1,830.20	
	Clerical Support	0.00	
	Seminars/workshops	0.00	
	Annual Town Report	304.92	
	Election Provisions	390.90	
	Optech Programming Support	782.00	
	Equipment Maint Contract	600.00	
	New Equipment	1,383.74	
	Ballots	1,521.60	
	Total	7,601.25	
Surplus/(Deficit)			1,413.75
TOWN CLERK			
Appropriation			123,748.00
Expended	Deputy Town Clerk	24,196.66	
	Clerk Wages	25,472.36	
	Town Clerk Salary	41,275.41	
	Overtime Deputy	487.39	
	Health Insurance	25,866.39	
	Dental Insurance	1,417.54	
	Software Support	5,265.95	
	Dues & Subscriptions	20.00	

	Dog Tags & License Forms	477.00	
	Printer Cartridges	710.97	
	Postage	5,217.51	
	Mileage & Tolls	125.72	
	Seminars & Conventions	591.00	
	Total	131,123.90	
Surplus/(Deficit)			(7,375.90)
ACCOUNTING & AUDITING			
Appropriation			274,728.00
Expended	Sec/Bookkeeping Staff	180,502.48	
	Stipend-Treasurer & Deputy	10,000.00	
	Stipend-Trustees of TF	175.92	
	Overtime Sec/Bookkeeping	61.90	
	Health Insurance	39,621.15	
	Dental Insurance	929.38	
	Software Support	5,308.30	
	Recording Fees	0.00	
	Printing	591.83	
	Dues & Subscriptions	70.00	
	Office Supplies	2,212.99	
	Postage	1,396.56	
	Mileage & Tolls	2,223.15	
	Seminars	245.00	
	Auditing Services	27,800.00	
	Total	271,138.66	
Surplus/(Deficit)			3,589.34
INFORMATION TECHNOLOGY			
Appropriation			133,828.00
Expended:	IT Wages	22,000.16	
	Telephone & Data	58,424.90	
	Software Support	32,108.58	
	Equipment & Maintenance	16,705.09	
	Equipment Purchase	9,898.34	
	Equipment Lease	695.27	
		139,832.34	
Surplus/(Deficit)			(6,004.34)
TAX COLLECTOR			
Appropriation			122,672.00
Expended	Deputy Tax Collector	24,196.67	
	Clerk Wages	25,472.36	
	Tax Collector Salary	41,275.41	
	Overtime	487.39	
	Health Insurance	25,866.31	
	Dental Insurance	1,417.44	

	Property Title Research	384.30	
	Recording Fees	139.43	
	Software Support	3,772.00	
	Dues & Subscriptions	40.00	
	Postage	4,650.22	
	Mileage & Tolls	250.36	
	Seminars & Convention	500.00	
	Total	128,451.89	
Surplus/(Deficit)			(5,779.89)
REVALUATION OF PROPERTY			
Appropriation			26,996.00
Expended	Assessing Services	24,460.00	
	Assessing Software	3,617.00	
	Total	28,077.00	
Surplus/(Deficit)			(1,081.00)
LEGAL EXPENSE			
Appropriation			30,000.00
Expended	Town Attorney Legal Services	11,366.09	
	Total	11,366.09	
Surplus/(Deficit)			18,633.91
PERSONNEL ADMINISTRATION			
Appropriation			748,350.00
Expended	Short Term Disability	14136.25	
	Flex Spending Admin	346.50	
	Social Security Taxes	83,213.18	
	Medicare Taxes	38,309.10	
	Employee Retirement	105,655.62	
	Firefighter Retirement	52,797.01	
	Police Retirement	326,048.41	
	Unemployment	1,158.25	
	Workers Compensation	86,363.16	
	Total	708,027.48	
Surplus/(Deficit)			40,322.52
PLANNING BOARD			
Appropriation			40,566.00
Expended	Admin. Assistant	19,919.20	
	Public Notices & Ads	715.30	
	NRPC Planner	11,265.40	
	Postage	0.00	
	Books & Periodicals	24.00	
	Mileage & Tolls	17.92	
	Seminars	0.00	
	Total	31,941.82	
Surplus/(Deficit)			8,624.18

ZONING BOARD OF ADJUSTMENT			
Appropriation			866.00
Expended	Public Notices & Ads	3,280.30	
	Books & Periodicals	0.00	
	Seminars	0.00	
	Total	3,280.30	
Surplus/(Deficit)			(2,414.30)
GENERAL GOVERNMENT BUILDINGS			
FACILITIES			
Appropriation			251,143.00
Expended	Custodian	13,823.94	
	County Prison Comm Program	0.00	
	Electricity	19,661.07	
	Propane Gas	8,239.66	
	Water Charges	3,256.62	
	Meeting House Electricity	511.31	
	Building Maint. & Repairs	21,513.30	
	Trash Container Service	3,477.51	
	Eqt. Repair & Maint.	2,050.00	
	Gasoline	49,035.76	
	Generator Diesel Fuel	469.24	
	Custodial Maint Supplies	4,090.37	
	Furniture/Fixture Purchase	1,616.99	
	Equipment Lease	150,889.74	
	Total	278,635.51	
Surplus/(Deficit)			(27,492.51)
CEMETERIES			
Appropriation			13,790.00
	Groundskeeping	12,250.00	
	Pinecrest Water	262.90	
	Hillcrest Bdlg/Monument Repr	75.00	
	Total	12,587.90	
Surplus/(Deficit)			1,202.10
INSURANCE			
Appropriation			69,687.00
Expended	General Liability	67,687.00	
	Insurance Deductibles	875.31	
	Total	68,562.31	
Surplus/(Deficit)			1,124.69
ADVERTISING & REGIONAL ASSNS			
Appropriation			16,316.00
Expended	Printing	1,196.43	
	Public Notice & Ads	1,018.79	
	Dues & Subscriptions	14,062.00	

	Total	16,277.22	
Surplus/(Deficit)			38.78
POLICE DEPARTMENT			
ADMINISTRATION			
Appropriation			1,807,264.00
Expended	PD Salary-Administration	210,663.20	
	PD Wages-Officers	695,298.21	
	Wages-Admin Asst.	46,095.64	
	PT Prosecutor	79,076.40	
	Part-Time Officers	85,389.51	
	Overtime-Officers	112,454.00	
	PD Wages-Court OT	0.00	
	Overtime Training	26,954.92	
	Uniform Allowance	5,800.00	
	Community Detail	11,774.00	
	Health Insurance	242,890.22	
	Dental Insurance	14,169.47	
	Long-term Disability	3,032.76	
	Life Insurance	823.50	
	Uniforms & Accessories	17,224.41	
	Emergency Response Team	5,000.00	
	Shredding Service	220.00	
	Telephone	0.00	
	Prosecutor Contracted	0.00	
	Dues & Subscriptions	960.00	
	Software Support	15,080.76	
	Child Advocacy Center	2,750.00	
	Pre-Employment Screening	1,607.60	
	Community Relations	415.93	
	Office Supplies	2,961.81	
	Books & Periodicals	1,236.49	
	Equipment Purchase	18,385.47	
	Cruiser Purchase	4,164.99	
	Ammunition/Supplies	7,637.19	
	General Supplies	635.65	
	Equipment Maint. & Repair	584.70	
	Printing	544.80	
	Vehicle Repair & Maintenance	27,533.47	
	Seminars & Conventions	23,455.70	
	Total	1,664,820.80	
Surplus/(Deficit)			142,443.20
SUPPORT SERVICES			
Appropriation			165,686.00

Expended	Sec/Dispatcher Wages	106,939.19	
	Sec/Dispatcher Overtime	8,771.91	
	Uniform Allowance	1,000.00	
	Health Insurance	20,127.25	
	Dental Insurance	1,207.66	
	Uniforms & Accessories	1,000.00	
	Dispatch Service Contract	27,384.00	
	Total	166,430.01	
Surplus/(Deficit)			(744.01)
AMBULANCE			
Appropriation			69,225.00
Expended	Ambulance Service Charges	63,302.95	
	Bad Debt	9,252.13	
	Total	72,555.08	
Surplus/(Deficit)			(3,330.08)
FIRE DEPARTMENT			
ADMINISTRATION			
Appropriation			642,117.00
Expended	Wages-Fire Chief	61,357.24	
	Wages-FT Firefighter/EMT	146,556.00	
	Wages-Call Firefighter	72,818.39	
	Wages-Training	27,315.98	
	Fire Inspector	5,507.04	
	Overtime-Firefighter/EMT	10,706.41	
	Overtime-Training-FF	7,236.60	
	Dispatch Service Contract	8,004.00	
	Instructor Services	8,926.10	
	Electricity	13,179.86	
	Heat	8,287.47	
	Water	4,393.43	
	Station Repairs & Maint.	15,111.86	
	General Supplies	557.21	
	Community Relations Supplies	1,552.80	
	Equipment Repair & Maint	45,018.39	
	Vehicle Fuel	6,222.18	
	Custodial Maintenance	517.07	
	Vehicle Repairs & Maint	33,368.52	
	Medical Supplies	5,682.25	
	Provisions	778.90	
	Equipment Leases	679.70	
	FD Seminars & Conventions	3,020.28	
	Short Term Disability	3,828.00	
	Long Term Disability	196.56	
	Computer Software Contract	2,130.42	

	Dental Insurance	2,246.23	
	FD Health	52,064.00	
	FD Uniforms Allowance	400.00	
	FD Uniforms & Accessories	1,725.37	
	Pre-employment Phy/Tests	10,643.66	
	Dues & Subscriptions	1,489.00	
	Office Supplies	718.91	
	Postage	55.00	
	FD Books & Periodicals	1,533.50	
	Protective Gear	20,715.91	
	Equipment Purchases	21,576.12	
	Total	606,120.36	
Surplus/(Deficit)			35,996.64
FIRE HYDRANTS			
Appropriation			508,190.00
Expended	FD Hydrants	470,082.32	
Surplus/(Deficit)			38,107.68
CODE ENFORCEMENT			
Appropriation			83,790.00
Expended	Code Enforce. Salary	28,776.00	
	Temp. Inspect. Wages	30,149.66	
	Over time	0.00	
	Dental Insurance	149.88	
	Health Insurance	3,504.88	
	Printing	413.99	
	Dues Licenses & Subscript	4,800.00	
	Books & Periodicals	200.30	
	Vehicle Repair/Maint	817.40	
	Uniforms	0.00	
	Seminars & Conventions	0.00	
	Totals	68,812.11	
Surplus/(Deficit)			14,977.89
EMERGENCY MANAGEMENT			
Appropriation			16,977.00
Expended	Emergency Management Director	1,500.00	
	Software Support	4,672.00	
	HazMat District Assess	8,334.51	
	Equipment Repair & Maint	712.00	
	Equipment Purchases	0.00	
	Total	15,218.51	
Surplus/(Deficit)			1,758.49
HIGHWAY AND STREETS			
Road Agent's Office			

Appropriation			24,104.00
Expended	Road Agent Salary	1,000.00	
	Consulting Engineer Serv	6,420.44	
	Electricity	2,536.95	
	Propane Heat	3,316.75	
	Dues & Subscriptions	0.00	
	Bldg Maint/Repair	3,740.77	
	Total	17,014.91	
Surplus/(Deficit)			7,089.09
ROAD MAINTENANCE			
Appropriation			721,798.00
Expended	Workmen Wages	119,112.90	
	Workmen Overtime	19,853.03	
	Health Insurance	40,170.12	
	Dental Insurance	1,450.25	
	Contractor Services	107,016.81	
	Catch Basin Clean Outs	14,193.63	
	Catch Basin Replacement	3,866.30	
	Pavement Striping/Markings	11,994.32	
	Tree Removal	3,250.00	
	Road Sweeping	8,640.00	
	Culvert Replacement	0.00	
	Road Maint/Improvement	10,088.99	
	General Supplies	7,847.09	
	Vehicle Fuel	8,624.56	
	Vehicle Repair/Maintenance	41,322.30	
	Safety Equipment Purchase	3,757.61	
	Gravel Purchase	1,150.61	
	Sand	3,289.06	
	Salt	89,016.51	
	Asphalt/Cold Patch Purchase	1,108.50	
	Signs, Posts & Accessories	1,577.45	
	HW Block Grant Road Impvm	190,000.00	
	Equipment Purchase	13,336.00	
	Vehicle Lease	28,564.06	
	Equipment Rental	500.00	
	Seminars & Conventions	176.00	
	Total	729,906.10	
Surplus/(Deficit)			(8,108.10)
STREET LIGHTING			
Appropriation			13,800.00
Expended	Street Lights-Utility Fees	22,208.10	
Surplus/(Deficit)			(8,408.10)

SANITATION			
ADMINISTRATION			
Appropriation			447,976.00
Expended	Facility Manager	82,577.60	
	Wages-Staff	95,314.60	
	Overtime	2,400.95	
	Health Insurance	20,699.20	
	Dental Insurance	929.38	
	Dues/Northeast Resource	8,583.28	
	Electricity	7,447.47	
	Propane	0.00	
	Building Repair & Maintenance	4,143.00	
	General Supplies	1,531.81	
	Equipment Repair & Maint	4,825.57	
	Diesel Fuel	998.97	
	Uniforms & Accessories	861.53	
	Demolition Material Disposal	118,719.67	
	Solid Waste Disposal	108,851.83	
	Recyclables Direct Disposal	575.00	
	Equipment Lease	0.00	
	SW Mileage & Tolls	0.00	
	Seminars/Workshops	0.00	
	Total	458,459.86	
Surplus/(Deficit)			(10,483.86)
HEALTH DEPARTMENT			
Appropriation			2,030.00
Expended	Health Officer Salary	1,500.00	
	Water Analysis	0.00	
	Dues & Subscriptions	135.00	
	Seminars & Conventions	0.00	
	Total	1,635.00	
Surplus/(Deficit)			395.00
MOSQUITO DISTRICT			
Appropriation			31,851.00
Expended	Contracted Services	27,765.00	
	General Supplies	0.00	
Surplus/(Deficit)		27,765.00	4,086.00
ANIMAL CONTROL			
Appropriation			19,756.00
Expended	Animal Control Officer	14,999.92	
	Mileage Allowance	2,400.00	
	General Supplies	0.00	
	Electricity	939.24	

	Heating	570.40	
	Dues & Licenses	0.00	
	Building Repairs/Maintenance	96.00	
	Equipment Purchases	0.00	
	Total	19,005.56	
Surplus/(Deficit)			750.44
HEALTH AGENCIES			
Appropriation			0.00
		0.00	
Surplus/(Deficit)			0.00
WELFARE			
VENDOR PAYMENTS			
Appropriation			0.00
Expended	Prescriptions/Medical	0.00	
	Electricity	0.00	
	Heating Oil/Gas	580.00	
	Groceries, household items	3,000.00	
	Housing (rent)	0.00	
	Funeral	0.00	
	Water	0.00	
	Total	3,580.00	
Surplus/(Deficit)			(3,580.00)
PARKS AND RECREATION			
ADMINISTRATION & PROGRAMS			
Appropriation			90,476.00
Expended	Wages-Custodian	707.07	
	General Supplies	123.99	
	Electricity	5,894.06	
	Chem Toilet Rental	6,919.42	
	Equipment Repair/Maint	612.59	
	Field Improvement/Cap	0.00	
	Field Maintenance	54,356.79	
	Equipment Purchases	4,687.32	
	Public Notices & Ads	155.50	
	Water	1,860.54	
	Building Repair & Maint.	2,822.48	
	Propane-Talent Hall	6,289.43	
	Trash Container Services	4,361.21	
	Program Expenses	511.20	
	Total	89,301.60	
Surplus/(Deficit)			1,174.40
LIBRARY			
Appropriation			305,453.00

Expended	Library Appropriation	305,453.00	
	Total	305,453.00	
Surplus/(Deficit)			0.00
PATRIOTIC PURPOSES			
Appropriation			1,550.00
Expended	Mem Day Gen Supplies	5,854.07	
	Total	5,854.07	
Surplus/(Deficit)			(4,304.07)
CONSERVATION			
Appropriation			794.00
Expended	Property Management	65.73	
	Dues & Subscriptions	510.00	
	Publications	0.00	
	General Supplies	32.84	
	Mileage & Tolls	16.80	
	Seminars & Annual Meeting	120.00	
	Youth Fishing Derby	0.00	
	Total	745.37	
Surplus/(Deficit)			48.63
DEBT SERVICE			
Appropriation			263,564.00
Expended:		239,980.50	
Surplus/(Deficit)			23,583.50
WARRANT ARTICLES			
Appropriation			319,837.00
Expended	2021 Article 06 Human Services	21,255.00	
	2021 Article 07 Road Improvement	100,000.00	
	2021 Article 08 Plow Truck Purchase	100,000.00	
	2021 Article 09 Property Reval	25,000.00	
	2021 Article 10 Pennichuck Rate	21,669.37	
	2021 Article 11 Fire Bond Proceeds	23,582.00	
		291,506.37	
Surplus/(Deficit)			28,330.63

COMPARATIVE STATEMENT-REVENUE

Year Ending December 31, 2021

	2021	2021	2022
Source	MS-4	Actual	Anticipated
TAXES			
Land Use Change Tax (20%)	25,000.00	69,980.00	35,000.00
Timber Taxes	500.00	4,181.68	2,000.00
Payment in Lieu of Taxes	25,000.00	25,302.00	25,494.00
Excavation Taxes	3,000.00	4,470.70	4,000.00
Penalties & Interest on Taxes	22,500.00	25,397.66	22,500.00
Total	76,000.00	129,332.04	88,994.00
BUSINESS LICENSES & PERMITS			
Hawkers & Peddlers	100.00	0.00	100.00
Home Occupation Permits	525.00	325.00	525.00
Junk Yard Permits	25.00	25.00	25.00
UCC Filings	1,200.00	1,755.00	1,200.00
Misc Town Clerk	0.00	588.10	0.00
Total	1,850.00	2,693.10	1,850.00
MOTOR VEHICLE PERMIT			
Municipal Agent	31,500.00	35,324.00	34,500.00
Motor Vehicle Registration	1,875,000.00	1,951,256.00	1,900,000.00
Motor Vehicle Title	3,500.00	4,178.00	3,500.00
Total	1,910,000.00	1,990,758.00	1,938,000.00
BUILDING PERMITS			
Building Permits	18,000.00	23,948.60	16,000.00
Demolition Permit	0.00	50.00	0.00
Electrical Permits	3,000.00	3,535.00	3,000.00
Mechanical Permits	2,500.00	5,875.00	4,500.00
Plumbing Permits	200.00	525.00	200.00
Well Permits	50.00	260.00	50.00
Septic System Permits	500.00	1,725.00	1,000.00
Swimming Pool Permits	300.00	1,080.00	1,000.00
Sign Permits	0.00	70.00	0.00
Burner Permits	50.00	150.00	50.00
Total	24,600.00	37,218.60	25,800.00
Other License Permits & Fees			
Dog License Fees	9,000.00	9,934.50	10,000.00
Dog Fines & Penalties	800.00	260.00	400.00
Marriage Licenses	200.00	154.00	200.00

Certified Copies	1,100.00	1,744.00	1,100.00
Hunting & Fishing Licenses	300.00	772.00	300.00
Dredge & Fill	0.00	0.00	0.00
Pole Permits	0.00	10.00	0.00
Boat Registrations	18,500.00	18,969.75	18,500.00
Pistol Permit Fees	800.00	970.00	800.00
Sex Offender Registration Fees	0.00	90.00	0.00
Total	30,700.00	32,904.25	31,300.00
FEDERAL GOVERNMENT			
Fish & Wildlife	350.00	338.00	350.00
STATE OF NEW HAMPSHIRE			
Meals & Room	636,690.00	636,690.03	636,690.00
Highway Block Grant	199,394.00	199,343.41	200,000.00
Forest Land Reimbursement	175.00	174.74	175.00
Total	836,259.00	836,208.18	836,865.00
CHARGES FOR SERVICES			
Tax Map Update Fees	325.00	200.00	325.00
Wetland Decals	0.00	0.00	0.00
Planning Subdivision Applications	1,000.00	1,000.00	1,000.00
Sign Permit Application	0.00	0.00	0.00
Site Plan Reviews	2,500.00	5,893.00	2,500.00
Planning Board Abutter Notices	100.00	805.34	100.00
Planning Advertising Fees	600.00	800.00	600.00
ZBA Variance Applications	800.00	1,400.00	1,750.00
TC Postage Reimbursement	8,500.00	9,970.00	8,500.00
TC Return Check Charges	350.00	385.00	350.00
TC Copier Charge	0.00	0.00	0.00
Duplicate Dog Tag	4.00	0.00	4.00
Duplicate Tax Bills	0.00	0.00	0.00
Landlord Fee	5.00	0.00	5.00
FD Copies Fire Report	0.00	0.00	0.00
Police Reports	800.00	350.00	800.00
Police App/Testing Charges	0.00	0.00	0.00
Witness & Jury Fees	0.00	0.00	0.00
Town Office Copier Charges	0.00	0.00	0.00
PB Staff/Secretarial Reimbursement	0.00	50.00	0.00
Welfare Assistance Reimbursement	240.00	240.00	240.00
Voter Checklist Sales	349.00	50.00	349.00
SW Other Materials	0.00	0.00	0.00
Total	15,573.00	21,143.34	16,523.00
MISCELLANEOUS			

Seymour Restitution	400.00	1,111.11	400.00
Meeting House Lease	1.00	1.00	1.00
Meeting House Electricity	504.00	483.27	650.00
Rents/Leases Munic Property	1,000.00	1,000.00	1,000.00
Detail Workers Comp	0.00	3,077.91	0.00
Detail Unemployment	0.00	382.78	0.00
Fire Detail Admin Fees	500.00	958.13	500.00
Police Detail Admin Fees	1,000.00	2,107.22	1,000.00
School Reimbursement	3,000.00	6,237.00	5,000.00
Misc Timber Cutting	0.00	0.00	0.00
Miscellaneous	500.00	25.82	500.00
Total	6,905.00	15,384.24	9,051.00
TRANSFER FROM SPECIAL REVENUE	0.00	0.00	0.00
	0.00	0.00	0.00
SALE OF MUNICIPAL PROPERTY			
Recovered Property	0.00	0.00	0.00
Sale of Town Property	1.00	0.00	1.00
	1.00	0.00	1.00
Sale of Cemetery Lots	0.00	7,200.00	0.00
INTEREST			
Interest on Investments	6,000.00	7,036.20	6,000.00
Bank Credits	0.00	0.00	
Total	6,000.00	7,036.20	6,000.00
FINES & FORFEITS			
Restitution Property Damage	0.00	0.00	0.00
PD Fines	0.00	0.00	0.00
PD Parking Tickets	0.00	0.00	0.00
	0.00	0.00	0.00
INSURANCE DIVIDENDS & REIMBURSE			
Property/Liability Ins Refunds	0.00	0.00	0.00
TOTAL ALL SOURCES	2,908,238.00	3,080,215.95	2,954,734.00

Treasurer's Report

General Fund Account **\$11,335,811.64**

Certificate of Deposit **\$0.00**

ESCROW ACCOUNTS

Charbonneau Page Road	\$4,428.69
Continental Paving Quarry	\$5,345.04
Continental Paving Inc.	\$0.00
Continental Mini Storage	\$0.00
Continental 124 Hillcrest	\$1,694.06
Corning Farm At River Edge	\$10,000.00
Richard Jefferson	\$0.00
Maurice B. Morin	\$1,763.14
Maurice B. Morin	\$15,365.46
Mels Funway Park	\$4,079.62
Continental Paving 517 CBH	\$0.00
Pinecreek Ashwood	\$2,401.21
Theroux Properties	\$0.00
L&J Vigeant	\$3,953.35
Edwards Auto Repair	\$0.00
VAB Properties LLC	\$1,075.38
Eugene E. Berg Trust	\$0.00
Suzanne Pattenaude	\$0.00

IMPACT FEES

Campbell High School	\$344,055.35
LMS/CHS	\$44,389.16
Elementary School	\$21,305.38
Fire	\$69,035.50
Library	\$58,493.35
Municipal	\$36,137.38
Police	\$19,211.07
Recreation	\$131,391.36
Road	\$28,178.51

SUB ACCOUNTS

Ambulance Revolving	\$11,801.05
Cable Revolving	\$65,616.53
Conservation Education	\$4,081.59
Conservation Fund	\$970,798.53
Conservation LUCT Fund	\$35,411.62
Federal State Hwy Aid	\$0.00
FEMA Grant Fund	\$406.08
Fire Special Detail	\$2,982.68
Footbridge Fund	\$17,807.32
Industrial Development	\$4,268.72
NH State Grants	\$16.96
Off Site Improvements	\$0.00
Recreation Comm Revolving	\$19,639.92
Police Forfeiture	\$0.00
Police Special Detail	\$24,452.53
SB Recreation Fund	\$8,771.80
Solid Waste Revolving	\$68,449.51
275th Anniversary	\$2,007.94
Town Hall Timber	\$1,179.46
Unanticipated Revenue	\$8,927.19
Jeff Lane Projects	\$17.34
ARPA	\$452,497.54
New Fire Station	\$0.00

AARON CUTLER MEMORIAL LIBRARY 2021 LIBRARY DIRECTOR'S ANNUAL REPORT

The library began the second year of the COVID-19 pandemic with the building open to staff and closed to the public in accordance with the recommendation of the town's Emergency Management Team citing poor ventilation and lack of sufficient open spaces.

While the building was closed to the public from January through May, library services did remain open to the public. 'Park and Pickup' service was available in the vestibule for materials from the physical collection, photocopies and faxing, and the digital collection was available 24/7 online.

Staff remained busy with their regular job duties in addition to the 2,063 material bundles that were pulled (and sometimes selected) from the shelves and bagged for 'Park and Pickup' service. Between us, we evaluated the collection, researched quality new purchases, cataloged and prepped 1,217 new items for circulation, processed 1,139 Interlibrary Loans, attended virtually trainings and meetings, arranged, prepared and conducted 254 activities engaging 6,142 people, fielded tons of phone calls and emails, tracked statistics, connected with isolated patrons, paid bills, reviewed and created policies, trained new staff, and more. And while most material requests were received through the online catalog, staff creatively used Facetime, phone calls, email, and in some cases showing items at the window, to make sure everyone's needs were met. They also taught patrons to use our digital resources and provided support with using their electronic devices.

As the NH State of Emergency ended in late May, the library began the process of reopening the building to the public, first with limited hours by appointment, then with walk-in limited browsing without appointment, and finally with pre-pandemic regular hours.

The pandemic not only made circulation challenging, it continued to challenge library programming. Adult Services conducted programs virtually through Zoom until they could be moved outside. These programs included weekly Chair Yoga & Meditation, as well as monthly Book Discussions, Needlework group, and other cultural events. Crafting kits were also supplied to patrons with craft-along videos recorded for YouTube. Due to staffing issues, the Summer Reading Challenges for Teens and Adults were held using the digital platform READsquared provided by the State Library. The addition of two new Teen programs, Teen Chill and Teen Makerspace joined the roster in October when all other programs were moved back indoors.

The Children's department provided Storytime through YouTube (with the permission of publishers and authors), and from January thru May, Miss Alexis provided in-person outdoor Storytime-by-Appointment to individual families in a trunk-to-trunk set-up to keep everyone warm and dry. Outdoor StoryWalks® were implemented using a short trail through the woods next to the shed and later the library lawn. A very successful Tails & Tales Summer Reading Challenge for children was held outdoors under a large rented tent provided through an ARPA grant, protecting families from both sun and rain. Children and their families enjoyed a visit from Wildlife Encounters to kick off the challenge, and weekly STEM, arts, and literacy activities where they explored musical instruments, yoga, live chickens, and much more. Both parents and children were thrilled with the tent, activities, and the chance to gather safely with other families. Outdoor children's activities continued in the fall and later moved back indoors.

Six grants were applied for and received in 2021 totaling \$3,343 to support library programming:

- two \$250 grants from NH Humanities for NHH led book discussions plus copies of the books;
- two \$200 grants from NH Humanities for the programs "Life Downstairs" and "New England Quilts and What They Mean;"
- a \$490 Summer Learning grant administered by the NH State Library providing supplies for Summer Reading Challenge events; and

- a \$1,953 ARPA grant through the Library Services and Technology Act (LSTA) administered by the NH State Library providing a tent rental for the Summer Reading Challenge, a second session of Wildlife Encounters, portable tables, and other summer program supplies.

The loss of our Adult & Teen Services Librarian in March left us very short staffed with a big hole to fill in our schedule at a time when qualified candidates were few and far between. After six months of searching and conducting interviews a new Adult & Teen Services Librarian, Ben Stinson, was welcomed to the staff. Joining us in late September, Ben is very welcoming and eager to talk books and help patrons in any way he can. In addition to starting two new teen programs, Ben has also begun developing an adult comic/graphic novel collection and has future plans for gaming activities.

Two open Page positions were filled as well. Corinne Chew and Regina DeGraw were hired, filling openings left by a 2020 retirement and a resignation to attend college.

Generous community partners gave a total of \$1,000 toward library programming. These funds allowed the library to provide a robust summer of activities. Funding was received from Continental Paving, DLB Paving, Jolt Electric, Linda Jacobson CPA, and St. Mary's Bank. Summer Reading Challenge prizes were donated by Mel's Funway Park, Rocco's Pizza, McDonald's (Napoli Group), Let's Play Music & Make Art, Common Man, Market Basket, Papa Gino's, and SEE Science Center. We offer our gratitude to each of these partners and donors.

We are also grateful to those individuals and groups who lent us a hand throughout the year.

- Town Clerk Terri Briand loaned the library plexiglass barriers used on voting day for our circulation desks.
- Catrina Ledoux of Cadouxdle Dance Studio provided weekly Chair Yoga & Meditation classes at no charge.
- The Pelletier Family shared their knowledge of chicken care as well as their actual chickens with our young patrons.
- Members of the Litchfield Birds and Blooms Facebook group maintained the library gardens.
- The Litchfield Emergency Management Team provided safety recommendations and support.
- The Library Board of Trustees continued to provide support and leadership during another mentally and physically exhausting year.

Finally, on behalf of Ben, Lynn, Alexis, Kerri, Corinne, Regina, and Helena, I'd like to express our gratitude to our many wonderful library patrons. We enjoy helping you find what you need, ordering what you want, and sharing a sense of community with you.

Respectfully submitted by, Vicki Varick

2021 Library Statistics

General Physical Holdings Books, audiobooks, DVDs, music, magazines, newspapers, activity passes, etc.	16,203
Holdings Added or Removed	
Purchased additions	1,169
Donated additions	48
Withdrawals	1,007
Item and Resource Use	
Physical items	13,943
Digital items	10,948
Total	24,891
Activities and Attendance	
Activities	254
Attendance	6,142
Registered Borrowers	
Total borrowers	2,984
New borrowers	132
Patrons Served	
At library	11,204
Virtual	6,810
Total	18,014



Family gives a shout-out to library on Instagram



Teens at Teen Makerspace work on painted mugs while watching *Santa Claus Conquers the Martians*



Members of All Booked Up book discussion meet-up painted mini “masterpieces” while discussing *The Museum of Modern Love*



Wildlife Ecology Center & Farm School did two “Wildlife Encounters” presentations under the tent to a combined total of 144 attendees. The presentation included seven live animals with information about their habitats, status, and care.

Aaron Cutler Memorial Library - 2021 Financial Reports

Town Appropriations Checking

Beginning Balance 1/1/2021	\$22,307.00
INCOME	
Receipts *	305,453.00
Interest Income	37.46
TOTAL INCOME	305,490.46
EXPENDITURES	286,046.32
Ending Balance 12/31/2021	\$41,751.14

*Receipts include town appropriation

Board of Trustees Checking

Beginning Balance 1/1/2021	\$17,275.29
INCOME	
Receipts *	4,599.47
Interest Income	9.65
TOTAL INCOME	4,609.12
EXPENDITURES **	5,275.43
Ending Balance 12/31/2021	\$16,608.98

*Receipts include materials fines, fees, and replacements, donations, grants, faxes, and non-resident library cards.

**Expenditures include activity passes, honorary book purchases, community programs, library supplies, material replacements and multiple copies, staff appreciation gifts and volunteer awards, and reimbursible building expenses.

Board of Trustees Savings

Beginning Balance 1/1/2021	\$1,013.50
INCOME	
Receipts	0.00
Interest Income	0.33
TOTAL INCOME	0.33
EXPENDITURES	0.00
Ending Balance 12/31/2021	\$1,013.83

Submitted by,

Ruth Ellen Whitney, Treasurer

ACML Board of Trustees

2021 Report of the Aaron Cutler Memorial Library Board of Trustees

On behalf of the Aaron Cutler Memorial Library Trustees, I am pleased to submit this report. As the Pandemic persisted, the library Staff continued providing high quality services to patrons. Offerings included various clubs, programs, and events that many have enjoyed, such as Chair Yoga (via YouTube), Winter and Summer Reading programs, Children Story Time, Adult Book Club and curbside pick-up.

Many thanks to Alexis Britton, Lynn Richardson, Kerri Antosca, Ben Stinson, Helena Paquette, and our pages Corrine Chew and Regina DeGraw. Thanks to Vicki Varick, our library director, for her exceptional and professional leadership!

In March, the Adult/Teen Services Librarian, Alexandra Osterhoudt resigned, and in September we welcomed our new Adult/Teen Services Librarian Ben Stinson.

The 2021 Board approved the Aaron Cutler Memorial Library Board of Trustees Code of Ethics Policy. A continuing work in process is the authorized use of Impact fees to construct a pavilion to be built on library property. This pavilion would help ease existing space limitations. Many thanks to Laura Gandia and Cecile for their work on this.

Under the recommendation of the Litchfield Emergency Management team, the Board voted to allow limited public access to the library (by appointment only) in June. The hours of open access were gradually increased over the next several months. On November 2nd, the library returned to its normal regular hours of operation pre-pandemic.

I would like to take this opportunity to thank my fellow board members for their work and dedication throughout the year. Thanks to Ruth Ellen Whitney, our treasurer, Cecile Bonvouloir and Betty Vaughan, our Secretaries, Laura Gandia, and Alan Sandler, alternate trustee.

We encourage all residents of our community to stop by the library; meet our amazing staff and learn about the many wonderful programs and services the library has to offer. We look forward to seeing you often.

Respectfully submitted,
Donna Ferguson, Chairperson
Aaron Cutler Memorial Library Trustees

**Account 11-4550.10 Aaron Cutler Memorial Library
2021 Year End Budget**

LINE #	DESCRIPTION	2021 Budget	2021 Actual	2021 Difference
INCOME				
	Town Appropriation	305,453	305,453.00	
	Total Income	305,453	305,453.00	-
EXPENSES				
110	Salary - Library Director	65,807	67,579.99	(1,772.99)
120	Wages - Children's Librarian	36,838	36,848.46	(10.46)
121	Wages - Adult Services Libr	44,159	23,099.44	21,059.56
123	Wages - Assistant Librarian	34,894	39,176.07	(4,282.07)
126	Wages - Custodian	5,234	4,803.84	430.16
127	Wages - Page	9,481	7,286.56	2,194.44
140	Health Insurance Opt-Out	6,265	6,265.22	(0.22)
210	Health Insurance	38,903	34,522.11	4,380.89
211	Dental Insurance	2,034	1,846.29	187.71
220	Social Security	12,566	11,473.70	1,092.30
225	Medicare	2,939	2,683.37	255.63
290	Flexible Spending Account	0	0.00	-
341	Telephone	438	438.48	(0.48)
342	Software Purch. & Licenses	2,939	3,619.14	(680.14)
410	Electricity	5,000	3,752.57	1,247.43
411	Heating Oil	1,647	1,557.91	89.09
412	Water Usage	349	318.45	30.55
430	Equipment Maint. Contracts	2,630	2,116.30	513.70
434	Water Supplies	30	38.48	(8.48)
442	Trash Container Services	941	1,063.49	(122.49)
560	Dues and Subscriptions	964	969.48	(5.48)
613	Community Programs	1,141	1,078.52	62.48
625	Postage	143	147.24	(4.24)
626	Library Supplies	2,045	2,114.65	(69.65)
627	Automation Supplies	0	0.00	-
630	Building Maint. & Repair	2,206	1,255.00	951.00
631	Equipment Maint. & Repair	2,931	1,926.33	1,004.67
640	Custodial Maint. Supplies	400	400.28	(0.28)
641	Septic Tank Cleaning	0	300.00	(300.00)
650	Grounds Maintenance	1,662	1,543.25	118.75
670	Books and Media	18,371	19,535.28	(1,164.28)
671	Periodicals	1,140	1,085.14	54.86
741	Equipment Purchases	150	1,384.90	(1,234.90)
750	Furniture/Fixture Purchases	0	24,487.18	(24,487.18)
810	Mileage & Tolls	398	155.39	242.61
811	Seminars	393	95.00	298.00
834	Teen Program Supplies	100	99.72	0.28
835	Children's Program Supplies	290	335.77	(45.77)
899	Background Checks	25	50.00	(25.00)
	Income Grand Total	305,453	305,453.00	
	Expenses Grand Total	305,453	305,453.00	(0.00)

Prepared by Vicki Varick

Trustees of Trust Funds

As required by the statutes, two accounts are established, one for Town Expendable Funds and one for Donated Funds.

Town Funds ended the year with a total of \$1,847,514.32 a net increase of \$110,660.50. During the year, a large deposit was made to the School Capital Improvement Expendable Trust. A new fund, Property Revaluation Expendable Trust was established with a \$25,000 investment in October.

Private donated funds show a net increase of \$8,108.07, ending the year at \$115,356.71. Cemetery Perpetual Care Fund and maintenance activity was in keeping with the usual expenditures for flowers, etc.

As has been the case for the last seven years, all funds are deposited in People's United Bank in Collateralized Municipal Checking Accounts, vehicles that provided us with the highest return available.

Submitted by the Trustees of Trust Funds

John J. Poulos Jr.

Ruth Ellen Whitney

Michael Falzone

Town of Litchfield, NH
Trustees of Trust Funds



Page 1 of 2

Account Name	Month End	JANUARY 2021				
<i>Account No. 6100193358</i>	<u>Starting Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Ending Balance</u>	
<i>Town Expendable Trust Funds</i>						
Earned Time Accrual Expendable Trust	\$ 59,000.98	\$ -	\$ -	\$ 7.03	\$ 59,008.01	
Town Celebration Fund	\$ 2,447.96	\$ -	\$ -	\$ 0.29	\$ 2,448.25	
Farmland/Development Fund	\$ 125,026.26	\$ -	\$ -	\$ 14.91	\$ 125,041.17	
Fire Facilities Fund	\$ 622.13	\$ -	\$ -	\$ 0.07	\$ 622.20	
School Building Maintenance Cap Reserve Fd	\$ 358,839.11	\$ -	\$ -	\$ 42.77	\$ 358,881.88	
School Education Fund	\$ 157,411.47	\$ -	\$ -	\$ 18.76	\$ 157,430.23	
School Technology Capital Reserve Fund	\$ 76,952.23	\$ -	\$ -	\$ 9.17	\$ 76,961.40	
Public Works Expendable Trust Fund	\$ 20,840.56	\$ -	\$ -	\$ 2.48	\$ 20,843.04	
Library Vacation Accrual Expendable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Systems Trust Fund	\$ 59,473.04	\$ -	\$ -	\$ 7.09	\$ 59,480.13	
Library Earned Time Accrual Expendable Trust Fund	\$ 8,165.83	\$ -	\$ -	\$ 0.97	\$ 8,166.80	
Fire Vehicle and Equip Repair Fund	\$ 51,266.34	\$ -	\$ -	\$ 6.11	\$ 51,272.45	
Beautification Expendable Trust Fund	\$ 2,557.69	\$ -	\$ -	\$ 0.30	\$ 2,557.99	
Technology & Communication Exp Trust Fd	\$ 38,107.83	\$ -	\$ -	\$ 4.54	\$ 38,112.37	
School Hesser Scholarship Fund	\$ 7,510.93	\$ -	\$ -	\$ 0.90	\$ 7,511.83	
School Class Size Reduction Exp Trust Fund	\$ 99,057.62	\$ -	\$ -	\$ 11.81	\$ 99,069.43	
General Assistance Exp Trust Fund	\$ 10,003.56	\$ -	\$ -	\$ 1.19	\$ 10,004.75	
School Capital Improvement Exp Trust Fund	\$ 659,570.34	\$ -	\$ -	\$ 78.61	\$ 659,648.95	
Total Acct No. 6100193358	\$ 1,736,853.86	\$ -	\$ -	\$ 207.00	\$ 1,737,060.86	

Town of Litchfield, NH
Trustees of Trust Funds

Month End JANUARY 2021 continued

Page 2 of 2

Account No. 6500274167

Donated Funds	Starting Balance	Deposits	Withdrawals	Interest	Ending Balance
Gravestone Repair	\$ 5,839.23	\$ -	\$ -	\$ 0.70	\$ 5,839.93
Hillcrest Cemetery Funds	\$ 4,474.81	\$ -	\$ -	\$ 0.53	\$ 4,475.34
Pinecrest Cemetery Funds	\$ 22,711.84	\$ -	\$ -	\$ 2.71	\$ 22,714.55
Aaron Cutler Library Memorial Fund	\$ 1,953.33	\$ -	\$ -	\$ 0.23	\$ 1,953.56
Aaron Cutler Library Maintenance Fund	\$ 61,395.12	\$ -	\$ -	\$ 7.32	\$ 61,402.44
Selah Bixby Library Fund	\$ 115.40	\$ -	\$ -	\$ 0.01	\$ 115.41
John Kennard Libray Fund	\$ 565.70	\$ -	\$ -	\$ 0.07	\$ 565.77
Robert Chase Library Fund	\$ 186.10	\$ -	\$ -	\$ 0.02	\$ 186.12
School Joyce Choate Memorial Schlrship Fund	\$ 10,007.11	\$ -	\$ -	\$ 1.19	\$ 10,008.30
Total Acct No.6500274167	\$ 107,248.64	\$ -	\$ -	\$ 12.78	\$ 107,261.42

Relationship Manager: Martin Bellovoda

1750 Elm Street, Manchester, NH 03104 / O:603-621-5801 C: 617-631-0742 EM:Martin.Bellovoda@peoples.com

Due to formula-based calculations, slight variances may exist. Please refer to your official bank statement.

Town of Litchfield, NH
Trustees of Trust Funds



Government
Banking Division

Page 1 of 2

Account Name	Month End	DECEMBER 2021				
Account No. 6100193358	Starting Balance	Deposits	Withdrawals	Interest	Ending Balance	
Town Expendable Trust Funds						
Earned Time Accrual Expendable Trust	\$ 59,069.81	\$ -	\$ -	\$ 5.02	\$ 59,074.83	
Town Celebration Fund	\$ 2,450.79	\$ -	\$ -	\$ 0.21	\$ 2,451.00	
Farmland/Development Fund	\$ 125,172.25	\$ -	\$ -	\$ 10.65	\$ 125,182.90	
Fire Facilities Fund	\$ (0.00)	\$ -	\$ -	\$ -	\$ (0.00)	
School Building Maintenance Cap Reserve Fd	\$ 359,257.81	\$ -	\$ -	\$ 30.51	\$ 359,288.32	
School Education Fund	\$ 157,595.13	\$ -		\$ 13.38	\$ 157,608.51	
School Technology Capital Reserve Fund	\$ 77,042.01	\$ -	\$ -	\$ 6.54	\$ 77,048.55	
Public Works Expendable Trust Fund	\$ 20,864.86	\$ -	\$ -	\$ 1.77	\$ 20,866.63	
Library Vacation Accrual Expendable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Systems Trust Fund	\$ 60,165.27	\$ -	\$ -	\$ 5.11	\$ 60,170.38	
Library Earned Time Accrual Expendable Trust Fund	\$ 8,175.35	\$ -	\$ -	\$ 0.69	\$ 8,176.04	
Fire Vehicle and Equip Repair Fund	\$ 51,326.17	\$ -	\$ -	\$ 4.36	\$ 51,330.53	
Beautification Expendable Trust Fund	\$ 2,560.66	\$ -	\$ -	\$ 0.22	\$ 2,560.88	
Technology & Communication Exp Trust Fd	\$ 38,152.29	\$ -	\$ -	\$ 3.24	\$ 38,155.53	
School Class Size Reduction Exp Trust Fund	\$ 99,173.20	\$ -	\$ -	\$ 8.42	\$ 99,181.62	
General Assistance Exp Trust Fund	\$ 10,015.22	\$ -	\$ -	\$ 0.85	\$ 10,016.07	
School Capital Improvement Exp Trust Fund	\$ 751,332.75	\$ -	\$ -	\$ 63.81	\$ 751,396.56	
Property Revaluation Expendable Trust Fund	\$ 25,003.85	\$ -	\$ -	\$ 2.12	\$ 25,005.97	
Total Acct No. 6100193358	\$ 1,847,357.42	\$ -	\$ -	\$ 156.90	\$ 1,847,514.32	

Town of Litchfield, NH
Trustees of Trust Funds

Month End DECEMBER 2021 continued

Page 2 of 2

Account No. 6500274167

Donated Funds	<u>Starting Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Ending Balance</u>
Gravestone Repair	\$ 5,846.05	\$ -	\$ -	\$ 0.50	\$ 5,846.55
Hillcrest Cemetery Funds	\$ 4,480.04	\$ -	\$ -	\$ 0.38	\$ 4,480.42
Pinecrest Cemetery Funds	\$ 22,494.20	\$ -	\$ -	\$ 1.91	\$ 22,496.11
Aaron Cutler Library Memorial Fund	\$ 1,955.60	\$ -	\$ -	\$ 0.17	\$ 1,955.77
Aaron Cutler Library Maintenance Fund	\$ 65,665.76	\$ -	\$ -	\$ 5.57	\$ 65,671.33
Selah Bixby Library Fund	\$ 115.53	\$ -	\$ -	\$ 0.01	\$ 115.54
John Kennard Library Fund	\$ 566.39	\$ -	\$ -	\$ 0.05	\$ 566.44
Robert Chase Library Fund	\$ 186.33	\$ -	\$ -	\$ 0.02	\$ 186.35
School Joyce Choate Memorial Schlrsip Fund	\$ 10,018.80	\$ -	\$ -	\$ 0.85	\$ 10,019.65
School Hesser Scholarship Fund	\$ 4,018.21	\$ -	\$ -	\$ 0.34	\$ 4,018.55
Total Acct No.6500274167	\$ 115,346.91	\$ -	\$ -	\$ 9.80	\$ 115,356.71

Relationship Manager: Martin Bellovoda

1750 Elm Street, Manchester, NH 03104 / O:603-621-5801 C: 617-631-0742 EM:Martin.Bellovoda@peoples.com

Due to formula-based calculations, slight variances may exist. Please refer to your official bank statement.



Proposed Budget
Litchfield

For the period beginning January 1, 2022 and ending December 31, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1-28-22

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
ANDREW CUTLER	CHAIR	[Signature]
WILLIAM HAYES	MEMBER	[Signature]
Katharine Stevens	Member	[Signature]
Derek Banks	Member	[Signature]
Scott Taylor	Member	[Signature]
Christina M. Harrison	member	[Signature]
Keri Douglas	member	[Signature]
John David S.	Vice Chair	[Signature]
F. Robert Leary	Member	[Signature]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$156,294	\$146,505	\$157,802	\$0	\$157,802	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$131,124	\$123,748	\$134,922	\$0	\$134,922	\$0
4150-4151	Financial Administration	08	\$671,180	\$531,228	\$568,813	\$0	\$568,813	\$0
4152	Revaluation of Property	08	\$28,077	\$26,996	\$27,210	\$0	\$27,210	\$0
4153	Legal Expense	08	\$11,366	\$80,000	\$25,721	\$0	\$25,721	\$0
4155-4159	Personnel Administration	08	\$708,027	\$748,350	\$833,218	\$0	\$833,218	\$0
4191-4193	Planning and Zoning	08	\$34,232	\$41,432	\$44,270	\$0	\$44,270	\$0
4194	General Government Buildings	08	\$278,632	\$251,143	\$274,901	\$0	\$274,901	\$0
4195	Cemeteries	08	\$12,588	\$13,790	\$13,887	\$0	\$13,887	\$0
4196	Insurance	08	\$68,562	\$69,687	\$78,960	\$0	\$78,960	\$0
4197	Advertising and Regional Association	08	\$16,277	\$16,316	\$16,875	\$0	\$16,875	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$2,116,359	\$2,049,195	\$2,176,579	\$0	\$2,176,579	\$0
Public Safety								
4210-4214	Police	08	\$1,836,791	\$1,972,950	\$1,968,744	\$0	\$1,968,744	\$0
4215-4219	Ambulance	08	\$72,555	\$69,225	\$70,500	\$0	\$70,500	\$0
4220-4229	Fire	08	\$1,074,002	\$1,150,307	\$1,051,072	\$0	\$1,051,072	\$0
4240-4249	Building Inspection	08	\$68,812	\$83,790	\$94,103	\$0	\$94,103	\$0
4290-4298	Emergency Management	08	\$15,219	\$16,977	\$17,281	\$0	\$17,281	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$3,067,379	\$3,293,249	\$3,201,700	\$0	\$3,201,700	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Highways and Streets								
4311	Administration	08	\$17,015	\$24,104	\$26,173	\$0	\$26,173	\$0
4312	Highways and Streets	08	\$879,906	\$821,798	\$802,491	\$0	\$802,491	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$22,208	\$13,800	\$8,800	\$0	\$8,800	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$919,129	\$859,702	\$837,464	\$0	\$837,464	\$0
Sanitation								
4321	Administration	08	\$458,460	\$447,976	\$478,348	\$0	\$478,348	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$458,460	\$447,976	\$478,348	\$0	\$478,348	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Health								
4411	Administration	08	\$31,313	\$33,881	\$30,685	\$0	\$30,685	\$0
4414	Pest Control	08	\$19,006	\$19,756	\$20,116	\$0	\$20,116	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$21,255	\$21,255	\$0	\$0	\$0	\$0
	Health Subtotal		\$71,574	\$74,892	\$50,801	\$0	\$50,801	\$0
Welfare								
4441-4442	Administration and Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$3,580	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$3,580	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	08	\$104,729	\$90,476	\$124,213	\$0	\$124,213	\$0
4550-4559	Library	08	\$305,453	\$305,453	\$303,177	\$0	\$303,177	\$0
4583	Patriotic Purposes	08	\$5,854	\$1,550	\$1,550	\$0	\$1,550	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$416,036	\$397,479	\$428,940	\$0	\$428,940	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	08	\$745	\$794	\$2,016	\$0	\$2,016	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$745	\$794	\$2,016	\$0	\$2,016	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	08	\$125,000	\$125,000	\$130,000	\$0	\$130,000	\$0
4721	Long Term Bonds and Notes - Interest	08	\$114,981	\$162,145	\$107,188	\$0	\$107,188	\$0
4723	Tax Anticipation Notes - Interest	08	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$239,981	\$287,146	\$237,189	\$0	\$237,189	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$100,000	\$100,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$100,000	\$100,000	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$7,413,037	\$0	\$7,413,037	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	19	\$35,408	\$0	\$35,408	\$0
		<i>Purpose: Farmland Capital Reserve Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	14	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Property Revaluation Expendable Trust Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	15	\$12,000	\$0	\$12,000	\$0
		<i>Purpose: Technology & Communication Expendable Trust Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	16	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Fire Vehicle and Equipment Repair Expendable Trust</i>				
4916	To Expendable Trusts/Fiduciary Funds	17	\$80,000	\$0	\$80,000	\$0
		<i>Purpose: Public Works Expendable Trust Fund</i>				
Total Proposed Special Articles			\$177,408	\$0	\$177,408	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
4140-4149	Election, Registration, and Vital Statistics	12	\$9,144	\$0	\$9,144	\$0
		<i>Purpose: Part Time Clerk Position</i>				
4312	Highways and Streets	10	\$41,736	\$0	\$41,736	\$0
		<i>Purpose: Full Time Highway Position</i>				
4415-4419	Health Agencies, Hospitals, and Other	09	\$21,255	\$0	\$21,255	\$0
		<i>Purpose: Human Services and Health Agencies</i>				
4902	Machinery, Vehicles, and Equipment	13	\$147,948	\$0	\$0	\$147,948
		<i>Purpose: Fire Engine Lease Purchase</i>				
Total Proposed Individual Articles			\$220,083	\$0	\$72,135	\$147,948



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Taxes					
3120	Land Use Change Tax - General Fund	08	\$0	\$35,000	\$35,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	08	\$0	\$2,000	\$2,000
3186	Payment in Lieu of Taxes	08	\$0	\$25,494	\$25,494
3187	Excavation Tax	08	\$0	\$4,000	\$4,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$0	\$22,500	\$22,500
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$88,994	\$88,994
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	08	\$0	\$1,850	\$1,850
3220	Motor Vehicle Permit Fees	08	\$0	\$1,938,000	\$1,938,000
3230	Building Permits	08	\$0	\$25,800	\$25,800
3290	Other Licenses, Permits, and Fees	08	\$0	\$31,300	\$31,300
3311-3319	From Federal Government	08	\$0	\$350	\$350
Licenses, Permits, and Fees Subtotal			\$0	\$1,997,300	\$1,997,300
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$0	\$636,690	\$636,690
3353	Highway Block Grant	08	\$0	\$200,000	\$200,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	08	\$0	\$175	\$175
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$0	\$836,865	\$836,865



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Charges for Services					
3401-3406	Income from Departments	08	\$0	\$16,523	\$16,523
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$16,523	\$16,523
Miscellaneous Revenues					
3501	Sale of Municipal Property	08	\$0	\$1	\$1
3502	Interest on Investments	08	\$0	\$6,000	\$6,000
3503-3509	Other	08	\$0	\$9,051	\$9,051
Miscellaneous Revenues Subtotal			\$0	\$15,052	\$15,052
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	19	\$0	\$35,408	\$35,408
Interfund Operating Transfers In Subtotal			\$0	\$35,408	\$35,408
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	15, 17, 16, 14	\$0	\$142,000	\$142,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$142,000	\$142,000
Total Estimated Revenues and Credits			\$0	\$3,132,142	\$3,132,142



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Budget Summary

Item	Selectmen's Period ending 12/31/2022 (Recommended)	Budget Committee's Period ending 12/31/2022 (Recommended)
Operating Budget Appropriations	\$7,413,037	\$7,413,037
Special Warrant Articles	\$177,408	\$177,408
Individual Warrant Articles	\$220,083	\$72,135
Total Appropriations	\$7,810,528	\$7,662,580
Less Amount of Estimated Revenues & Credits	\$3,132,142	\$3,132,142
Estimated Amount of Taxes to be Raised	\$4,678,386	\$4,530,438



New Hampshire
Department of
Revenue Administration

2022
MS-737

ORIGINAL

Supplemental Schedule

1. Total Recommended by Budget Committee	\$7,662,580
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$7,662,580
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$766,258
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$8,428,838

DELIBERATIVE SESSION

Town of Litchfield

February 5, 2022

Meeting called to order at 1:50 p.m. at Campbell High School in the gymnasium by Moderator Steve Perry. Present were: Selectmen Chairman-Steven Webber; Vice-Chairman F. Robert Leary, Kevin Lynch, Dr. Kimberly Queenan and Richard Lascelles. Attorney Joe Driscoll Town Council (Mitchell Municipal Group) Town Administrator Troy Brown, Town Clerk/Tax Collector Theresa Briand, Karen White Finance Director/Assistant Administrator, Frank Fraitzl Fire Chief, Doug Nicoll Deputy Fire Chief, Tom Scotti Police Captain, Kevin Brown Road Agent, John Brunelle IT Director, Budget Committee - Chairman-Andrew Cutter, Vice Chairman John David Son, Scott Taylor, William Hayes, Keri Douglas, Kate Stevens, Derek Barka, Christina Harrison (School Board Representative) F. Robert Leary (Selectman Representative) and 28 Litchfield voters and 6 non-voters

You are hereby notified that the first session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **February 5, 2022 at 12:00 p.m.** for explanation, discussion and debate of each warrant article. Warrant articles may be amended at this session per RSA §40:13, IV. You are hereby notified that the second session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **Tuesday, March 8, 2022 at 7:00 o'clock** in the forenoon for the choice of Town Officers elected by official ballot to vote on questions required by laws to be inserted on the official ballot and to vote on all warrant articles from the first session on official ballot per RSA §40:13, VIII. The polls for the election of town officers and other action required to be inserted on said ballot will be open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ARTICLE 1 - ELECTION OF OFFICERS

Selectmen F. Robert Leary Kevin A. Lynch	2 Positions	Three (3) Year Term
Budget Committee Brian Bourque William G. Hayes	2 Positions	Three (3) Year Term
Budget Committee Scott Taylor	1 Position	Two (2) Year Term
Checklist Supervisor Robert Redding	1 Position	Six (6) Year Term
Cemetery Trustee Warren Adams	1 Position	Three (3) Year Term
Library Trustee Erica Charbonneau Jennifer Ford Todd Ford Margaret Graveline Debra Stone	2 Positions	Three (3) Year Term
Trustees of Trust Fund Steven P. Calawa Michael Falzone	1 Position	Three (3) Year Term

ARTICLE 2 - ZONING AMENDMENT No. 1

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 800.00 NORTHERN COMMERCIAL DISTRICT to allow additional business uses consistent with the mixed commercial/residential and historic character of the area, including warehousing and distribution facilities as a conditional use.

Chairman Michael Croteau spoke to the article

Recommended by the Planning Board (6-0-0)

The Planning Board has proposed six Zoning Amendments for the March 2022 Warrant including:

An amendment intended to expand allowable commercial uses in the Northern Commercial Zone including limited Warehousing & Distribution;

An Amendment to Require Sidewalks in the Northern Commercial Zone;

An amendment intended to expand allowable commercial uses in the Southwestern Commercial Zone while restricting Warehousing & Distribution;

Two Amendments intended to restrict Warehousing and Distribution facilities in the Northern and Southern Commercial and Industrial Districts, and

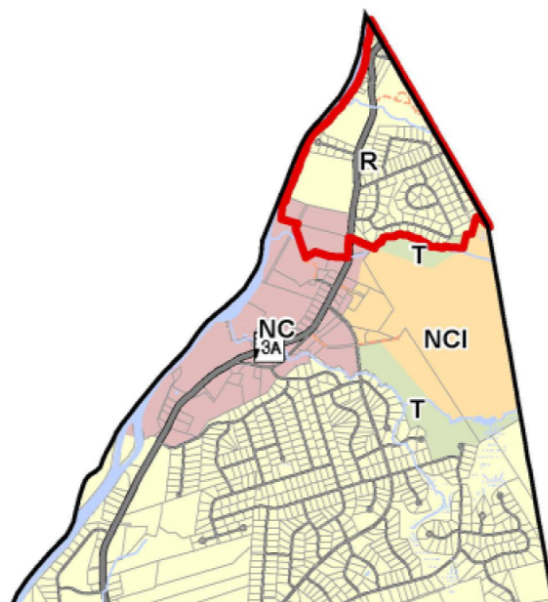
An Amendment to clarify that residential uses are allowed by Special Exception in the Floodplain Conservation District.

Zoning Amendment No. 1 - NC

This would allow additional commercial uses in the Northern Commercial Zone to increase opportunities for business development while protecting the mixed commercial/residential and historic character of the area.

Additional uses would include:

- convenience stores
- breweries, distilleries, wineries
- drug stores, urgent care facilities (less than 10,000 sq. ft.)
- bakeries
- fitness studios
- contractor services such as plumbers or electricians
- warehousing and distribution facilities up to 150,000 sq. ft by Conditional Use



ARTICLE 3 - ZONING AMENDMENT No. 2

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 800.00 NORTHERN COMMERCIAL DISTRICT to require sidewalks in certain locations to foster development of a walkable New England Village environment.

Recommended by the Planning Board (6-0-0)

Zoning Amendment No. 2

This Amendment would require sidewalks on at least one side of 3A in the Northern Commercial District to foster development a walkable New England Village environment. The intent is to:

- connect residences, businesses, and conservation areas in the district to the existing multi-use path, and is
- consistent with Master Plan intent to extend the multi-use path



ARTICLE 4 - ZONING AMENDMENT No. 3

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 700.00 SOUTHWESTERN COMMERCIAL DISTRICT to allow certain additional business uses but to prohibit Warehousing and Distribution facilities except as an accessory use.

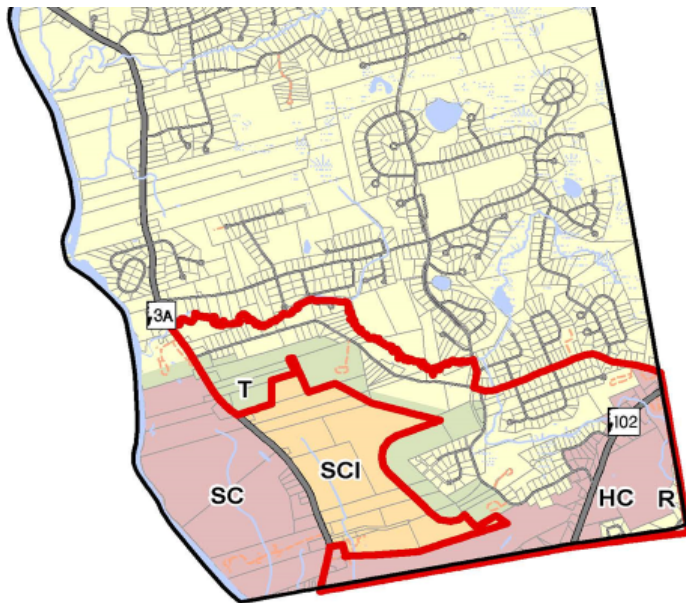
Recommended by the Planning Board (6-0-0)

Zoning Amendment No. 3 - SC

This would allow additional commercial uses in the Southwestern Commercial Zone, to increase opportunities for business development.

Consistent with the Northern Commercial Zone, additional uses would include:

- convenience stores
- breweries, distilleries, wineries
- drug stores, urgent care facilities (less than 10,000 sq. ft.)
- bakeries
- fitness studios
- contractor services such as plumbers or electricians
- Warehousing and Distribution Facilities prohibited except as an accessory use.



ARTICLE 5 - ZONING AMENDMENT No. 4

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

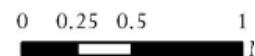
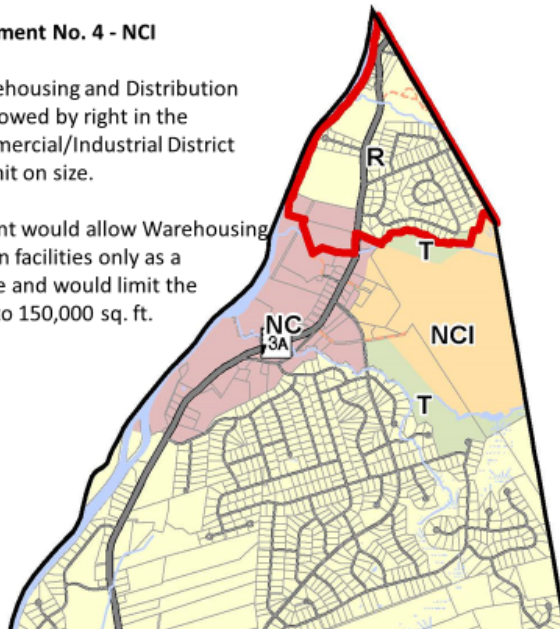
Amend Section 950, NORTHERN COMMERCIAL/INDUSTRIAL SERVICE DISTRICT to limit the development of warehousing & distribution facilities.

Recommended by the Planning Board (6-0-0)

Zoning Amendment No. 4 - NCI

Currently, Warehousing and Distribution facilities are allowed by right in the Northern Commercial/Industrial District without any limit on size.

This amendment would allow Warehousing and Distribution facilities only as a Conditional Use and would limit the allowable size to 150,000 sq. ft.



ARTICLE 6 - ZONING AMENDMENT No. 5

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

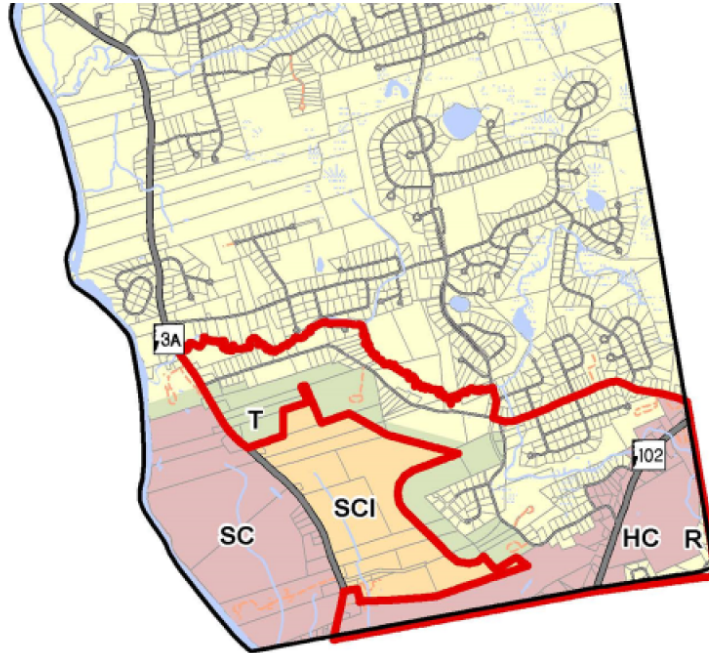
Amend Section 1000, SOUTHERN COMMERCIAL/INDUSTRIAL SERVICE DISTRICT, to limit the development of warehousing & distribution facilities.

Recommended by the Planning Board (6-0-0)

Zoning Amendment No. 5 - SCi

Currently, Warehousing and Distribution facilities are allowed by right in the Southern Commercial/Industrial District without any limit on size.

This amendment would prohibit Warehousing and Distribution except as an accessory use to a permitted use.



ARTICLE 7 - ZONING AMENDMENT No. 6

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

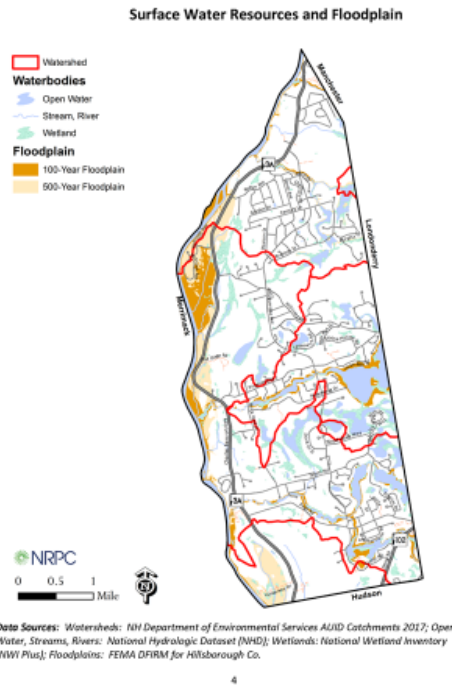
Amend Section 1100.00, FLOODPLAIN CONSERVATION DISTRICT, to clarify that residential uses are permitted by Special Exception.

Recommended by the Planning Board (6-0-0)

Zoning Amendment No. 6

Currently, commercial uses are allowed in the Floodplain Conservation District by Special Exception, however residential uses are not allowed.

This amendment would clarify that residential uses are also permitted by Special Exception.



ARTICLE 8 - OPERATING BUDGET

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling **\$7,413,037**. Should this article be defeated, the default budget shall be **\$7,364,547** which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2022 tax rate impact: **\$0.09**.

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

Town Summary – Final

- Town Budget is \$7,413,037
- 2.82% Increase over 2021 Approved Budget of \$7,203,793
- Budget is (\$72,165) under Tax Cap

	Tax Impact	No Tax Impact	Balance	
Art 4 - Operating Budget	\$7,413,037	\$0	-\$72,165	Under tax cap
Art 5 - Human Service Agencies	\$21,255	\$0	-\$50,910	Under tax cap
Art 6 - FT Highway Position	\$41,736	\$0	-\$9,174	Under tax cap
Art 7 - FT SRO Police Officer Position	\$0	\$0	-\$9,174	Under tax cap
Art 8 - PT Clerk Position	\$9,144	\$0	-\$30	Under tax cap
Art 9 - Fire Engine Lease	\$147,948	\$0	\$147,918	Over tax cap
Art 10 - Property Revaluation ETF	\$0	\$25,000	\$0	
Art 11 - Technology & Communication ETF	\$0	\$12,000	\$0	
Art 12 - Fire Vehicle & Equipment ETF	\$0	\$25,000	\$0	
Art 13 - Public Works ETF	\$0	\$80,000	\$0	
Art 14 - Conservation Fund Cap	\$0	\$0	\$0	
Art 15 - Farmland Capital Reserve Fund	\$0	\$0	\$0	
Art 16 - Petition Veterans' Credit				
Total Tax Impact	\$7,633,120	\$142,000.00		

ARTICLE 9 - HUMAN SERVICES AND HEALTH AGENCIES

Shall the Town vote to raise and appropriate the sum of **\$21,255** to support Human Services and Health Agencies providing services to the Town of Litchfield. Estimated 2022 tax rate impact: **\$0.02**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

- Town Committee Membership
 - Welfare Officer
 - Health Officer
 - Citizen
- Town Committee Role
 - Reviews & Recommends funding requests
- Funding helps support medical and mental health, housing, food, heating and other needs of residents and surrounding communities.

2022 FUNDING RECOMMENDATIONS			
Big Brothers & Sisters	\$500	CASA	\$500
Home Care & Hospice	\$6,500	Red Cross	\$2,500
Meals on Wheels	\$1,955	United Way 211	\$500
Bridges	\$1,000	Family Promises	\$5,000
Nashua Mental Health	\$2,000		
Lamprey Health Care	\$800		
		<i>Total</i>	<i>\$21,255</i>

ARTICLE 10 - FULL TIME HIGHWAY POSITION

Shall the Town vote to establish a full-time Highway position effective July 1, 2022 for an estimated annual wage, benefit and other related costs of **\$85,607** and further vote to raise and appropriate the sum of **\$41,736** for wages, benefits and other related costs for the period of July 1, 2022 to December 31, 2022. Estimated 2022 tax rate impact: **\$0.03**.

Wage & Benefits	2022	2023
Wages	\$26,000	\$52,000
Health	\$9,663	\$19,325
Dental	\$428	\$856
NHRS	\$3,656	\$7,311
SSI	\$1,612	\$3,224
Medicare	\$377	\$754
WC	\$0.00	\$2,137
<i>Total</i>	<i>\$41,736</i>	<i>\$85,607</i>

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

- Current staff 2 FT employees & 1 PT seasonal
- 2018 MRI Study recommended 3 FT employees
- Primary purpose of new position is safety
- Position will require CDL
- Difficult to hire contract employees with CDL
- Cross train solid waste and highway personnel for department coverage, sickness, vacation, etc

ARTICLE 11 - FULL TIME SCHOOL RESOURCE POLICE OFFICER POSITION

Shall the Town vote to change the part-time School Resource Police Officer position to a full-time position effective July 1, 2022 at an estimated annual increase in wages, paid benefits and other related costs of **\$41,067** and further vote to raise and appropriate the sum of **\$0.00** for wages, benefits and other related costs for the period of July 1, 2022 to December 31, 2022. Estimated 2022 tax rate impact: **\$0.00**.

Wage & Benefits	2022	2023
Wages	\$0.00	\$7,952
Health	\$0.00	\$13,116
Dental	\$0.00	\$579
NHRS	\$0.00	\$19,066
SSI	\$0.00	\$0.00
Medicare	\$0.00	\$115
WC	\$0.00	\$239
Total	\$0.00	\$41,067

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

- **School Resource Officer Community Benefits**
 - Safety of our school and students
 - Assist in safety planning
 - Critical incident response and violence prevention
 - Assists students with bullying and student wellness
- **Positive Interactions with the Police Dept.**
 - Being vigilant, available and approachable
 - Role model and mentor students
 - Active and involved in extracurricular activities
 - Teaching and coaching students

1. This position will continue to build trust between the youth and police department.
2. The bonds forged by the School Resource Officer will extend well beyond the primary and secondary education years and often for life.
3. This position will promote a positive rapport between the police and the students of our community.
4. This position adds no additional cost to this year's budget and is estimated to cost an additional \$41,000 in 2023 which represents about a 3 cent tax impact.

ARTICLE 12 - PART TIME CLERK POSITION

Shall the Town vote to establish a part-time clerk position to assist the Town Clerk / Tax Collector effective July 1, 2022. This position would be assigned to a 20 hour work week with no paid benefits at an estimated annual wage and other related costs of **\$18,323** and further vote to raise and appropriate the sum of **\$9,144** for wages and other related costs for the period of July 1, 2022 to December 31, 2022. Estimated 2022 tax rate impact: **\$0.01**.

Wage & Benefits	2022	2023
Wages	\$8,494	\$16,988
SSI	\$527	\$1,053
Medicare	\$123	\$246
WC	\$0	\$36
Total	\$9,144	\$18,323

Recommended by Board of Selectmen (4-0-1)

Recommended by Budget Committee (9-0-0)

- Position needed to address increased workload, customer services, election coverage and department scheduling for training, sick and vacation leave.
- Position will work 15 to 20 hours per week
- Same staff since 1992 - 1 FT Clerk, 1 FT Deputy & 1 PT Clerk
 - 1992 population (5,754) vs. 2019 population (8,641)
- Since 2005 added new services - **Statewide** vital records, divorce decree, boat, snowmobile & ATV registrations, hunting & fishing licenses
- Clerk's Office does a tremendous amount of work each day
 - Property tax billing and collection - 6,361 / \$22,385,026
 - Collects and deposits all department payments - \$4,424,000.00
 - Vehicle registrations - 24,123 / \$1,952,385
 - Boat registrations - 325 / \$18,970
 - Dog registrations - 2,015 / \$14,579
 - Birth, marriage, divorce and death certificates - 305 / \$13,660
 - Coordinates all state and federal election
- If position is approved
 - Department will be staffed with 2 full-time & 2 part-time positions
 - Effective July 1, 2022
 - Staff will be prepared for unplanned absences, vacations, resignations, retirement, etc
 - No cost for benefits like health insurance, NH State retirement benefits, vacation leave, paid holidays, etc.

ARTICLE 13 - FIRE ENGINE LEASE PURCHASE

Shall the Town vote to authorize the selectmen to enter into a 5 year lease purchase agreement for the sum of **\$680,000** for the purpose of lease purchasing a fire engine with equipment and attachments for the Fire Department and to raise and appropriate the sum of **\$143,586** for the first year's payment for that purpose. This lease agreement contains an escape clause. Estimated 2022 tax rate impact: **\$0.12**

Year	2022	2023	2024	2025	2026	Total
Cost	\$143,586	\$143,586	\$143,586	\$143,586	\$143,586	\$717,930
Tax Impact	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	

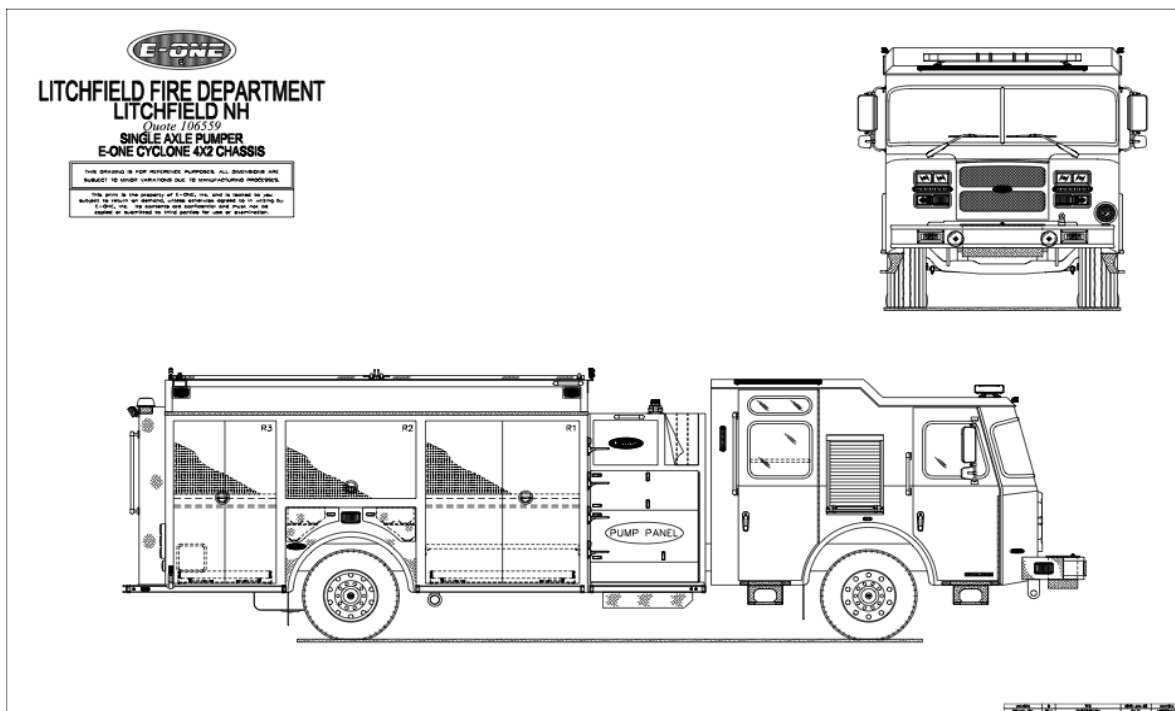
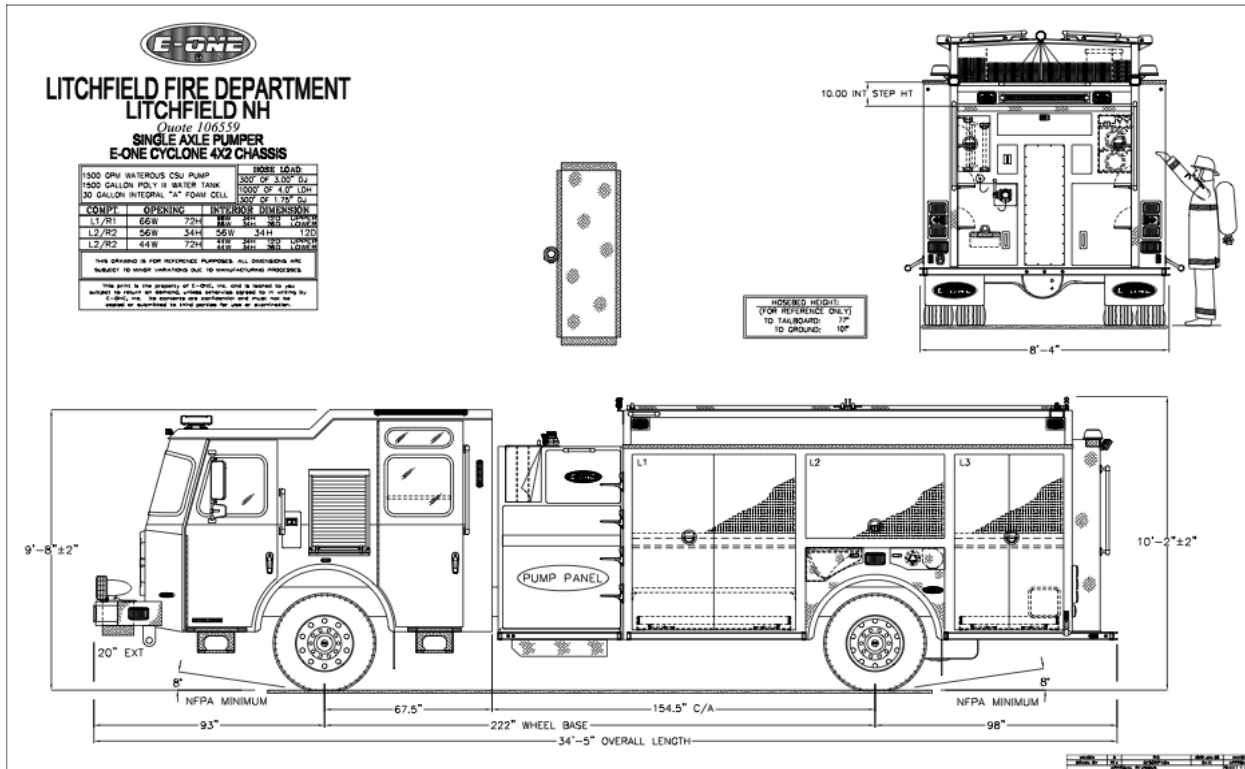
Note 1: Payments will be made in advance.

Note 2: Replacement of the 1995 fire engine is consistent with the Capital Improvement Plan adopted in September 2020.

Recommended by Board of Selectmen (5-0-0)

Not Recommended by Budget Committee (4-4-0)

- Replacement of a 27 year old fire engine
- Comprehensive Fleet Analysis *"list of needed repairs is extensive and cost prohibitive."*
- Last truck purchased was in 2004. Newest truck is 19 years old
- Current fleet age: 19 yrs; 21 yrs; 24 yrs; 27 yrs; 31 yrs
- 5 Year replacement program
- Estimated 600 days to receive truck
- New engine will become the primary response engine.
- Guaranteed Maximum price of \$680,000



- Committee of members evaluated department needs, researched apparatus, and developed specifications based on this research.
- Met with 6 vendors and viewed several demo engines.
- New engine will become the primary response engine.
- Carry 1500 gallons of water, 1500 GPM pump capacity
- Meet all NFPA requirements for equipment and safety features
- Only one vendor would give a quote good for 60 days.
- Guaranteed Maximum price of \$680,000

Proposed Amendment was made by Chairmen Steven Webber and seconded by Andrew Cutter to amend article 13 to read as follows:

Amended Article 13 “Shall the Town vote to authorize the selectmen to enter into a 5 year lease purchase agreement for the sum of **\$680,000** for the purpose of lease purchasing a fire engine with equipment and attachments for the Fire Department and to raise and appropriate the sum of **\$143,586** for the first year’s payment for that purpose. This lease agreement contains an escape clause. Estimated 2022 tax rate impact: **\$0.12?**

Note 1: Payments will be made in advance.

Note 2: Replacement of the 1995 fire engine is consistent with the Capital Improvement Plan adopted in September 2020.”

Year	2022	2023	2024	2025	2026	Total
Cost	\$143,586	\$143,586	\$143,586	\$143,586	\$143,586	\$717,930
Tax Impact	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	

ARTICLE 14 - PROPERTY REVALUATION EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate **\$25,000** to be placed in the Property Revaluation Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00.**

Recommended by Board of Selectmen (4-1-0)

Recommended by Budget Committee (6-3-0)

Dr. Kim Queenan Spoke to the article stating that following

- Revaluation required every 5 years
- Next revaluation in year 2025
- Goal is to establish \$100k by 2024
- Level funding over 4 years to avoid tax spike
- Current balance is \$25,000

ARTICLE 15 - TECHNOLOGY & COMMUNICATION EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate the sum of **\$12,000** to be placed in the Technology & Communication Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00.**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (8-1-0)

Town Administrator Troy Brown Spoke to the article.

- Current balance \$38,112
- Recommended balance \$50,000
- Purchase & repair of technology and communication equipment, hardware and software
- Minor planned upgrades and emergency replacement of portable radios, radio systems, software, phone system, servers, battery back-ups, etc
- Helps stabilize annual operating budget
- Technology & communication equipment - 1 million dollars

ARTICLE 16 - FIRE VEHICLE AND EQUIPMENT REPAIR EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate **\$25,000** to be placed in the Fire Vehicle and Equipment Repair Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (4-1-0)

Recommended by Budget Committee (6-3-0)

Selectmen Rich Lascelles spoke to the article

- Current balance \$51,317
- Recommended balance \$75,000
- Replacement & repair costs greater than \$5,000 for equipment and fire trucks
- Example - Fire engines, tankers, forestry, utility, etc
- Example - Forestry equipment, jaws of life, airpacks, etc
- 7 trucks with average age of 23.5 years old
- Pump repair costs \$30 to \$50K

ARTICLE 17 - PUBLIC WORKS EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate the sum of **\$80,000** to be placed in the Public Works Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (7-2-0)

Town Administrator Troy Brown spoke to the article

- Current balance \$20,843
- Recommended balance \$100,000
- Replacement & repair for equipment and trucks
- 12 trucks & equipment with average age 11 years
- Costs for extreme winter maintenance costs
- Covers trash disposal fees in excess of budget
- May consider purchasing a used plow truck in 2022

ARTICLE 18 - CONSERVATION FUND CAP AMENDMENT

Shall the Town vote to amend the 2014 vote regarding the deposit of land use change tax funds into the Conservation Fund to allow the balance of the Conservation Fund to accumulate up to \$2,500,000. The current limit is \$1,000,000.

Recommended by Board of Selectmen (5-0-0)

Recommended by Conservation Commission (7-0-0)

Conservation Commission Jayson Brennen spoke to the article

Primarily for Land Purchase

Protect Town Character & Farmland

Protect Natural Resources

Protect Historical Resources

Increase Recreational Opportunities

Save Land from Development

How is the Conservation Fund Funded?

Funded By Developers Through the Land Use Change Tax

It is NOT Funded Through Property Taxes

How does the Land Use Change Tax Work?

Owners of Large Tracts of Land Get a Tax Break if the Land Stays Undeveloped – Per NH “Current Use” Law/RSA

When Land in “Current Use” Gets Developed, the Developer Pays a “Land Use Change Tax” to the Town.

LUC Tax is 10% of the Market Value of the Property

80% of the Land Use Change Tax Funds Collected go to the Conservation Fund, to Purchase Land to Offset Development

Status of the Conservation Fund

Fund Currently Has a Cap of \$1M, Per 2014 Town Meeting Vote.

\$950K+ Currently Exists in the Fund

Once Fund Reaches \$1M, No LUC Tax Funds Deposited into Conservation Fund.

Potential to Lose money.

This article is asking.....

Increase Conservation Fund Cap from \$1M to \$2.5M

As Mentioned... Funds Not Raised Through Property Taxes.

Passing of this Article will Help the Town Purchase Properties to Retain Character, Protect Resources, and Prevent Development of Key Lands

Why this is important.....

Increase Conservation Fund Cap from \$1M to \$2.5M

As Mentioned... Funds Not Raised Through Property Taxes.

Passing of this Article will Help the Town Purchase Properties to Retain Character, Protect Resources, and Prevent Development of Key Lands

ARTICLE 19 - FARMLAND CAPITAL RESERVE FUND

Shall the Town vote to raise and appropriate the sum of **\$35,408** to be placed in the Farmland Capital Reserve Fund as previously established? This sum to come from the Land Use Change Tax Fund as previously established, which represents land use change tax revenue received as of December 31, 2021 but not transferred to the Conservation Fund in accordance with the \$1,000,000 cap established in 2014. No amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00.**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (8-1-0)

Recommended by Conservation Commission (7-0-0)

Conservation Commission Jayson Brennen spoke to the article

What is this article asking....

Transfer the \$35,408 that was intended to be placed in the Conservation Fund into the Farmland Preservation Fund.

The Farmland Preservation Fund is intended to be used to purchase and preserve farmland, especially along Route 3A.

Passing of this article will.....

Help Preserve the Town's Farmland

Preserve Natural and Historic Resources & Retain Litchfield as

a Farming Community

Allows Funds to Be Used in a Related Conservation Effort

Has no Impact on Property Taxes.

ARTICLE 20 - BY PETITION

To see if the Town will vote to increase the Veterans' Tax Credit and the All Veterans' Tax Credit from \$500 to \$750 per year?

Note: Assuming the same number of eligible recipients (400) this will cost an additional \$100,000 with an estimated 2022 tax rate impact of \$0.08.

Recommended by Board of Selectmen (3-0-2)

CATEGORY	QUALIFIED VETERANS	\$500 CREDIT CURRENT	\$750 CREDIT PROPOSED	ACTUAL INCREASE
WAR CREDIT	321	\$160,500	\$240,750	\$80,250
ALL CREDIT	79	\$39,500	\$59,250	\$19,750
TOTAL	400	\$200,000	\$300,000	\$100,000
TAX IMPACT		\$0.16	\$0.24	\$0.08
\$450K HOME		\$72.00	\$108.00	\$36

No further business to conduct and a motion was made by Chairmen Webber and seconded by Town Clerk Theresa Briand to close the meeting at 3:16 pm.

A true record of business conducted at the Deliberative session, attest:

Theresa L. Briand
Town Clerk

2022 TOWN OF LITCHFIELD WARRANT
STATE OF NEW HAMPSHIRE
Amended at Deliberative Session 2-5-22

To the inhabitants of the Town of Litchfield in the County of Hillsborough in said State, qualified to vote in Town Affairs:

You are hereby notified that the first session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **February 5, 2022 at 12:00 p.m.** for explanation, discussion and debate of each warrant article. Warrant articles may be amended at this session per RSA §40:13, IV. You are hereby notified that the second session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **March 8, 2022 at 7:00 o'clock** in the forenoon for the choice of Town Officers elected by official ballot to vote on questions required by laws to be inserted on the official ballot and to vote on all warrant articles from the first session on official ballot per RSA §40:13, VIII. The polls for the election of Town officers and other action required to be inserted on said ballot will be open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ARTICLE 1 - ELECTION OF OFFICERS

Selectmen F. Robert Leary Kevin A. Lynch	2 Positions	Three (3) Year Term
Budget Committee Brian Bourque William G. Hayes	2 Positions	Three (3) Year Term
Budget Committee Scott Taylor	1 Position	Two (2) Year Term
Checklist Supervisor Robert Redding	1 Position	Six (6) Year Term
Cemetery Trustee Warren Adams	1 Position	Three (3) Year Term
Library Trustee Erica Charbonneau Jennifer Ford Todd Ford Margaret Graveline Debra Stone	2 Positions	Three (3) Year Term
Trustees of Trust Fund Steven P. Calawa Michael Falzone	1 Position	Three (3) Year Term

ARTICLE 2 - ZONING AMENDMENT No. 1

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 800.00 NORTHERN COMMERCIAL DISTRICT to allow additional business uses consistent with the mixed commercial/residential and historic character of the area, including warehousing and distribution facilities as a conditional use.

Recommended by the Planning Board (6-0-0)

ARTICLE 3 - ZONING AMENDMENT No. 2

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 800.00 NORTHERN COMMERCIAL DISTRICT to require sidewalks in certain locations to foster development of a walkable New England Village environment.

Recommended by the Planning Board (6-0-0)

ARTICLE 4 - ZONING AMENDMENT No. 3

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 700.00 SOUTHWESTERN COMMERCIAL DISTRICT to allow certain additional business uses but to prohibit Warehousing and Distribution facilities except as an accessory use.

Recommended by the Planning Board (6-0-0)

ARTICLE 5 - ZONING AMENDMENT No. 4

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 950, NORTHERN COMMERCIAL/INDUSTRIAL SERVICE DISTRICT to limit the development of warehousing & distribution facilities.

Recommended by the Planning Board (6-0-0)

ARTICLE 6 - ZONING AMENDMENT No. 5

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 1000, SOUTHERN COMMERCIAL/INDUSTRIAL SERVICE DISTRICT, to limit the development of warehousing & distribution facilities.

Recommended by the Planning Board (6-0-0)

ARTICLE 7 - ZONING AMENDMENT No. 6

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 1100.00, FLOODPLAIN CONSERVATION DISTRICT, to clarify that residential uses are permitted by Special Exception.

Recommended by the Planning Board (6-0-0)

ARTICLE 8 - OPERATING BUDGET

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of

the first session, for the purposes set forth therein, totaling **\$7,413,037**. Should this article be defeated, the default budget shall be **\$7,364,547** which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2022 tax rate impact: **\$0.09**.

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 9 - HUMAN SERVICES AND HEALTH AGENCIES

Shall the Town vote to raise and appropriate the sum of **\$21,255** to support Human Services and Health Agencies providing services to the Town of Litchfield. Estimated 2022 tax rate impact: **\$0.02**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 10 - FULL TIME HIGHWAY POSITION

Shall the Town vote to establish a full-time Highway position effective July 1, 2022 for an estimated annual wage, benefit and other related costs of **\$85,607** and further vote to raise and appropriate the sum of **\$41,736** for wages, benefits and other related costs for the period of July 1, 2022 to December 31, 2022. Estimated 2022 tax rate impact: **\$0.03**.

Wage & Benefits	2022	2023
Wages	\$26,000	\$52,000
Health	\$9,663	\$19,325
Dental	\$428	\$856
NHRS	\$3,656	\$7,311
SSI	\$1,612	\$3,224
Medicare	\$377	\$754
WC	\$0.00	\$2,137
Total	\$41,736	\$85,607

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 11 - FULL TIME SCHOOL RESOURCE POLICE OFFICER POSITION

Shall the Town vote to change the part-time School Resource Police Officer position to a full-time position effective July 1, 2022 at an estimated annual increase in wages, paid benefits and other related costs of **\$41,067** and further vote to raise and appropriate the sum of **\$0.00** for wages, benefits and other related costs for the period of July 1, 2022 to December 31, 2022. Estimated 2022 tax rate impact: **\$0.00**.

Wage & Benefits	2022	2023
Wages	\$0.00	\$7,952
Health	\$0.00	\$13,116
Dental	\$0.00	\$579
NHRS	\$0.00	\$19,066
SSI	\$0.00	\$0.00
Medicare	\$0.00	\$115
WC	\$0.00	\$239
Total	\$0.00	\$41,067

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 12 - PART TIME CLERK POSITION

Shall the Town vote to establish a part-time clerk position to assist the Town Clerk / Tax Collector effective July 1, 2022. This position would be assigned to a 20 hour work week with no paid benefits at an estimated annual wage and other related costs of **\$18,323** and further vote to raise and appropriate the sum of **\$9,144** for wages and other related costs for the period of July 1, 2022 to December 31, 2022. Estimated 2022 tax rate impact: **\$0.01**.

Wage & Benefits	2022	2023
Wages	\$8,494	\$16,988
SSI	\$527	\$1,053
Medicare	\$123	\$246
WC	\$0	\$36
Total	\$9,144	\$18,323

Recommended by Board of Selectmen (4-0-1)

Recommended by Budget Committee (9-0-0)

ARTICLE 13 - FIRE ENGINE LEASE PURCHASE

Shall the Town vote to authorize the selectmen to enter into a 5 year lease purchase agreement for the sum of **\$680,000** for the purpose of lease purchasing a fire engine with equipment and attachments for the Fire Department and to raise and appropriate the sum of **\$143,586** for the first year's payment for that purpose. This lease agreement contains an escape clause. Estimated 2022 tax rate impact: **\$0.12**

Year	2022	2023	2024	2025	2026	Total
Cost	\$143,586	\$143,586	\$143,586	\$143,586	\$143,586	\$717,930
Tax Impact	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	

Note 1: Payments will be made in advance.

Note 2: Replacement of the 1995 fire engine is consistent with the Capital Improvement Plan adopted in September 2020.

Recommended by Board of Selectmen (5-0-0)

Not Recommended by Budget Committee (4-4-0)

ARTICLE 14 - PROPERTY REVALUATION EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate **\$25,000** to be placed in the Property Revaluation Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**.

Recommended by Board of Selectmen (4-1-0)

Recommended by Budget Committee (6-3-0)

ARTICLE 15 - TECHNOLOGY & COMMUNICATION EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate the sum of **\$12,000** to be placed in the Technology & Communication Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**.

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (8-1-0)

ARTICLE 16 - FIRE VEHICLE AND EQUIPMENT REPAIR EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate **\$25,000** to be placed in the Fire Vehicle and Equipment Repair Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (4-1-0)

Recommended by Budget Committee (6-3-0)

ARTICLE 17 - PUBLIC WORKS EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate the sum of **\$80,000** to be placed in the Public Works Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (7-2-0)

ARTICLE 18 - CONSERVATION FUND CAP AMENDMENT

Shall the Town vote to amend the 2014 vote regarding the deposit of land use change tax funds into the Conservation Fund to allow the balance of the Conservation Fund to accumulate up to \$2,500,000. The current limit is \$1,000,000.

Recommended by Board of Selectmen (5-0-0)

Recommended by Conservation Commission (7-0-0)

ARTICLE 19 - FARMLAND CAPITAL RESERVE FUND

Shall the Town vote to raise and appropriate the sum of **\$35,408** to be placed in the Farmland Capital Reserve Fund as previously established? This sum to come from the Land Use Change Tax Fund as previously established, which represents land use change tax revenue received as of December 31, 2021 but not transferred to the Conservation Fund in accordance with the \$1,000,000 cap established in 2014. No amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**.

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (8-1-0)

Recommended by Conservation Commission (7-0-0)

ARTICLE 20 - BY PETITION

To see if the Town will vote to increase the Veterans' Tax Credit and the All Veterans' Tax Credit from \$500 to \$750 per year?

Note: Assuming the same number of eligible recipients (400) this will cost an additional \$100,000 with an estimated 2022 tax rate impact of \$0.08.

Recommended by Board of Selectmen (3-0-2)

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 24th DAY OF JANUARY 2022

Steven J. Webber, Chairman

F. Robert Leary Sr., Vice Chairman

Kevin A. Lynch

Richard W. Lascelles

Kimberly M. Queenan

Litchfield Board of Selectmen



TOWN OF LITCHFIELD, NEW HAMPSHIRE

Financial Statements
For the Year Ended December 31, 2020
(With Independent Auditors' Report Thereon)

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balances	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Fiduciary Funds:	
Statement of Fiduciary Net Position	16
Statement of Changes in Fiduciary Net Position	17
Notes to Financial Statements	18

REQUIRED SUPPLEMENTARY INFORMATION:**Budget and Actual:**

Schedule of Revenues, Expenditures, and Other Financing Sources/Uses— Budget and Actual – General Fund	43
---	----

Notes to Required Supplementary Information for Budget	44
--	----

Pension:

Schedule of Proportionate Share of the Net Pension Liability	45
--	----

Schedule of Pension Contributions	46
-----------------------------------	----

OPEB:

Schedules of Proportionate Share of Net OPEB Liability and Contributions	47
--	----

Schedules of Changes in the Total OPEB Liability	48
--	----



INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Litchfield, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Litchfield, New Hampshire, as of December 31, 2020, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

800.282.2440 | melansoncpas.com



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Litchfield, New Hampshire, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 17 to the financial statements, in 2020 the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Budgetary Comparison for the General Fund, and certain Pension and OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Merrimack, New Hampshire
August 26, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Litchfield, New Hampshire (the Town) we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2020.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities include general government, public safety, education, highways and streets, sanitation, health and welfare, culture and recreation, and conservation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-

term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

The Town's fiduciary funds are custodial funds, which report resources that are held by the Town for other parties outside of the Town's reporting entity. The custodial funds also include resources held in trust by the Town for the benefit of the Litchfield School District.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information (Other Than MD&A)

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$21,857,508 (i.e., net position), a change of \$(201,335) in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$5,076,694, a change of \$466,044 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$2,441,435, a change of \$192,900 in comparison to the prior year.

Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current and prior years.

NET POSITION (in thousands)

	Governmental Activities	
	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 13,473	\$ 13,792
Capital assets	<u>25,859</u>	<u>26,065</u>
Total assets	39,332	39,857
Deferred outflows of resources	1,280	405
Long-term liabilities	7,474	8,751
Other liabilities	<u>10,993</u>	<u>9,318</u>
Total liabilities	18,467	18,069
Deferred inflows of resources	288	134
Net investment in capital assets	21,730	22,582
Restricted	1,972	1,781
Unrestricted	<u>(1,845)</u>	<u>(2,304)</u>
Total net position	\$ <u>21,857</u>	\$ <u>22,059</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$21,857,508, a change of \$(201,335) in comparison to the prior year.

The largest portion of net position, \$21,730,426 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$1,971,675 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit balance of \$(1,844,593) caused primarily by the recording of the unfunded net pension liability and accrued but unfunded other post-employment benefits.

CHANGES IN NET POSITION (in thousands)

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 224	\$ 237
Operating grants	152	11
Capital grants and contributions	276	209
General revenues:		
Property taxes	4,300	4,704
Penalties and interest on taxes	325	190
Licenses and permits	2,071	2,004
Investment income	16	142
Intergovernmental	452	438
Other	<u>273</u>	<u>367</u>
Total revenues	8,089	8,302
Expenses:		
General government	2,128	2,019
Public safety	3,757	3,487
Education	3	7
Highways and streets	1,103	1,737
Sanitation	536	431
Health and welfare	69	85
Culture and recreation	435	422
Debt service	259	174
Conservation	<u>1</u>	<u>2</u>
Total expenses	<u>8,291</u>	<u>8,364</u>
Change in net position before transfers	(202)	(62)
Transfers out	<u>-</u>	<u>(3)</u>
Change in net position	(202)	(65)
Net position - beginning of year	<u>22,059</u>	<u>22,124</u>
Net position - end of year	\$ <u><u>21,857</u></u>	\$ <u><u>22,059</u></u>

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$(201,335). Key elements of this change are as follows:

General fund operations	\$ 330,479
Change in other post-employment benefits liability and related deferred outflows/inflows	(118,231)
Change in net pension liability and related deferred outflows/inflows	(453,411)
Repayment of debt	115,000
Other	<u>(75,172)</u>
Total	<u>\$ (201,335)</u>

Financial Analysis of the Town's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

General Fund

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$2,441,435, while total fund balance was \$3,105,019. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/20</u>	<u>12/31/19</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 2,441,435	\$ 2,248,535	\$ 192,900	31.2%
Total fund balance	\$ 3,105,019	\$ 2,774,540 *	\$ 330,479	39.6%

* As reclassified

The total fund balance of the general fund changed by \$330,479 during the current year. Key factors in this change are as follows:

State and local revenues surplus	\$ 175,217
Budgetary appropriations turnbacks by departments	118,152
Change in capital reserve fund balance	53,907
Other	<u>(16,797)</u>
Total	<u>\$ 330,479</u>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>12/31/20</u>	<u>12/31/19</u>	<u>Change</u>
Capital reserve	\$ <u>380,794</u>	\$ <u>326,887</u>	\$ <u>53,907</u>
Total	\$ <u>380,794</u>	\$ <u>326,887</u>	\$ <u>53,907</u>

Non-Major Governmental Funds

The non-major fund balance changed by \$135,565 primarily from impact fees recognized during 2020.

General Fund Budgetary Highlights

There were no differences between the total original budget and the total final amended budget.

Capital Asset and Debt Administration

Capital Assets

Total capital assets for governmental activities at year-end amounted to \$25,859,320 (net of accumulated depreciation), a change of \$(205,867) from the prior year. These capital assets include land, buildings and system, improvements, and machinery and equipment.

Major capital events during the current year included the following:

- Hamel Circle Infrastructure of \$522,000
- Roadway improvements of \$342,414

Additional information on capital assets can be found in the Notes to Financial Statements.

Long-Term Debt

At the end of the current fiscal year, total bonded debt outstanding was \$3,350,000, all of which was backed by the full faith and credit of the Town.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Board of Selectmen
Town of Litchfield
2 Liberty Way, Suite 2
Litchfield, New Hampshire 03052

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Statement of Net Position
December 31, 2020

	Governmental <u>Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 12,130,012
Investments	94,687
Receivables, net of allowance for uncollectibles:	
Taxes	331,678
Departmental and other	52,269
Other assets	<u>87,199</u>
Total Current Assets	12,695,845
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	76,640
Deposit on asset	700,000
Capital assets:	
Land and construction in progress	4,789,836
Other capital assets, net of accumulated depreciation	<u>21,069,484</u>
Total Noncurrent Assets	<u>26,635,960</u>
Total Assets	39,331,805
Deferred Outflows of Resources	
Related to pensions	1,252,769
Related to OPEB	<u>27,716</u>
Total Deferred Outflows of Resources	<u>1,280,485</u>
Liabilities	
Current:	
Accounts payable	305,391
Accrued liabilities	101,865
Other liabilities	94,799
Due to custodial fund	6,970,674
Other	1,725
Current portion of long-term liabilities:	
Bonds payable	125,000
Compensated absences	9,277
Capital leases	<u>158,251</u>
Total Current Liabilities	7,766,982
Noncurrent:	
Bonds payable, net of current portion	3,225,000
Net pension liability	5,533,861
Net OPEB liability	1,144,493
Compensated absences	176,261
Capital leases	<u>620,643</u>
Total Noncurrent Assets	<u>10,700,258</u>
Total Liabilities	18,467,240
Deferred Inflows of Resources	
Related to pensions	277,518
Related to OPEB	<u>10,024</u>
Total Deferred Inflows of Resources	<u>287,542</u>
Net Position	
Net investment in capital assets	21,730,426
Restricted for:	
Grants and other statutory restrictions	1,772,907
Permanent funds:	
Nonexpendable	38,800
Expendable	159,968
Unrestricted	<u>(1,844,593)</u>
Total Net Position	\$ <u>21,857,508</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Statement of Activities
For the Year Ended December 31, 2020

		Program Revenues			Net (Expenses)
					Revenues
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
General government	\$ 2,127,808	\$ 16,812	\$ -	\$ -	\$ (2,110,996)
Public safety	3,756,927	173,451	51,879	-	(3,531,597)
Education	3,230	-	-	-	(3,230)
Highways and streets	1,103,278	-	-	-	(1,103,278)
Sanitation	536,250	26,250	-	-	(510,000)
Health and welfare	69,036	-	-	-	(69,036)
Culture and recreation	434,831	7,150	10,359	276,064	(141,258)
Debt service	259,428	-	-	-	(259,428)
Conservation	709	-	90,000	-	89,291
Total Governmental Activities	<u>\$ 8,291,497</u>	<u>\$ 223,663</u>	<u>\$ 152,238</u>	<u>\$ 276,064</u>	(7,639,532)
General Revenues and Contributions					
Taxes					4,299,791
Penalties, interest and other taxes					325,248
Licenses and permits					2,071,096
Investment income					16,367
Intergovernmental					452,268
Miscellaneous					<u>273,427</u>
Total general revenues					<u>7,438,197</u>
Change in net position					(201,335)
Net Position					
Beginning of year					<u>22,058,843</u>
End of year					<u>\$ 21,857,508</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Governmental Funds
Balance Sheet
December 31, 2020

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets			
Cash and short-term investments	\$ 10,287,742	\$ 1,842,270	\$ 12,130,012
Investments	-	94,687	94,687
Receivables:			
Property taxes	454,318	-	454,318
Departmental and other	1,881	50,388	52,269
Due from other funds	29,714	39,364	69,078
Other assets	<u>87,199</u>	<u>-</u>	<u>87,199</u>
Total Assets	\$ <u>10,860,854</u>	\$ <u>2,026,709</u>	\$ <u>12,887,563</u>
Liabilities			
Accounts payable	\$ 305,391	\$ -	\$ 305,391
Accrued liabilities	37,277	-	37,277
Other liabilities	94,799	-	94,799
Due to other funds	58,531	10,547	69,078
Due to custodial fund	6,970,674	-	6,970,674
Other	<u>1,725</u>	<u>-</u>	<u>1,725</u>
Total Liabilities	7,468,397	10,547	7,478,944
Deferred Inflows of Resources			
Unavailable revenues	287,438	44,487	331,925
Fund Balances			
Nonspendable	-	38,800	38,800
Restricted	28,843	1,937,883	1,966,726
Committed	380,794	-	380,794
Assigned	253,947	-	253,947
Unassigned	<u>2,441,435</u>	<u>(5,008)</u>	<u>2,436,427</u>
Total Fund Balances	<u>3,105,019</u>	<u>1,971,675</u>	<u>5,076,694</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>10,860,854</u>	\$ <u>2,026,709</u>	\$ <u>12,887,563</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
in the Statement of Net Position
December 31, 2020

Total governmental fund balances	\$ 5,076,694
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	25,859,320
Deposit on asset	700,000
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	285,925
Long-term liabilities, including bonds payable, net pension liability, Net OPEB liability are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(9,999,843)
Other	<u>(64,588)</u>
Net position of governmental activities	\$ <u><u>21,857,508</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2020

	General Funds	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 4,307,950	\$ -	\$ 4,307,950
Penalties, interest and other taxes	168,576	156,672	325,248
Licenses and permits	2,071,096	-	2,071,096
Intergovernmental	713,517	77,053	790,570
Charges for services	22,371	190,423	212,794
Investment income	28,679	(12,312)	16,367
Contributions	90,000	-	90,000
Miscellaneous	<u>33,412</u>	<u>249,400</u>	<u>282,812</u>
Total Revenues	7,435,601	661,236	8,096,837
Expenditures			
Current:			
General government	1,915,774	99,042	2,014,816
Public safety	3,044,062	265,035	3,309,097
Education	-	3,230	3,230
Highways and streets	832,951	68,792	901,743
Sanitation	455,704	34,649	490,353
Health and welfare	65,848	-	65,848
Culture and recreation	359,639	24,205	383,844
Conservation	709	-	709
Capital outlay	901,725	-	901,725
Debt Service			
Principal	115,000	-	115,000
Interest	<u>144,428</u>	<u>-</u>	<u>144,428</u>
Total Expenditures	<u>7,835,840</u>	<u>494,953</u>	<u>8,330,793</u>
Excess (deficiency) of revenues over expenditures	(400,239)	166,283	(233,956)
Other Financing Sources (Uses)			
Issuance of lease	700,000	-	700,000
Transfers in	30,718	-	30,718
Transfers out	<u>-</u>	<u>(30,718)</u>	<u>(30,718)</u>
Total Other Financing Sources (Uses)	<u>730,718</u>	<u>(30,718)</u>	<u>700,000</u>
Changes in Fund Balance	330,479	135,565	466,044
Fund Balance, at Beginning of Year, as reclassified	<u>2,774,540</u>	<u>1,836,110</u>	<u>4,610,650</u>
Fund Balance, at End of Year	\$ <u><u>3,105,019</u></u>	\$ <u><u>1,971,675</u></u>	\$ <u><u>5,076,694</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balances of Governmental Funds To the Statement of Activities For the Year Ended December 31, 2020

Net changes in fund balances - total governmental funds	\$ 466,044
--	-------------------

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	1,192,150
Net effect on disposal of assets	(9,088)
Depreciation	(1,388,927)
Deposit on asset	700,000

The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Repayments of debt	115,000
Repayments of capital lease	24,183
Capital lease additions	(700,000)

Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, etc.) differ between the two statements. This amount represents the net change in unavailable revenue.

	2,413
--	-------

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Change in pension expense from GASB 68	(453,411)
Change in OPEB expense from GASB 75	(118,231)
Other	<u>(31,468)</u>

Change in net position of governmental activities	\$ <u>(201,335)</u>
--	----------------------------

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2020

	Custodial <u>Funds</u>
Assets	
Cash and short-term investments	\$ 1,359,342
Due from primary government	<u>6,970,674</u>
Total Assets	<u>\$ 8,330,016</u>
Liabilities and Net Position	
Liabilities	
Due to school district	\$ 6,970,674
Net Position	
Restricted for other governments	<u>1,359,342</u>
Total Liabilities and Net Position	<u>\$ 8,330,016</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Fiduciary Funds
Statement of Changes in Fiduciary Net Position
December 31, 2020

	Custodial <u>Funds</u>
Additions	
Contributions from School Districts	\$ 885,930
Investment income	1,915
Taxes collected for School Districts	15,970,674
Taxes collected for County	<u>1,126,164</u>
Total Additions	17,984,683
Deductions	
Payments of taxes to School Districts	15,970,674
Payments of taxes to County	<u>1,126,164</u>
Total Deductions	<u>17,096,838</u>
Net Increase	887,845
Net Position Restricted for Other Governments	
Beginning of year	<u>471,497</u>
End of year	<u>\$ 1,359,342</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Litchfield (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In year 2020, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability

is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, OPEB, and pension are recorded only when payment is due.

The Town reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary fund:

- The *custodial funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others are not required to be reported elsewhere on the financial statements. Custodial funds include taxes and fees collected on behalf of other governments.

Cash and Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments".

Investments, generally, are presented at fair value. Where applicable, fair values are based on quotations from national securities exchanges.

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in governmental activities in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	15 - 20
Infrastructure	40
Vehicles and equipment	5 - 20

Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for this amount is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance

Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town Meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

3. Deposits and Investments

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. The Town's policy on custodial credit risk is to ensure prior to deposit that funds be secured by collateral having a market value at least equal to 102% of the amount deposited or invested.

As of December 31, 2020, none of the Town's bank balances of \$13,589,762 was exposed to custodial credit risk as uninsured and/or uncollateralized.

Investment Summary

The following is a summary of the Town's investments as of June 30, 2020 (in thousands):

<u>Investment Type</u>	<u>Amount</u>
Corporate equities	\$ <u>95</u>

Custodial Credit Risk – Investments

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's policy on custodial credit risk is to ensure prior to deposit that funds be secured by collateral having a market value at least equal to 102% of the amount deposited or invested.

As of December 31, 2020, \$94,687 of the Town's investments were subject to custodial credit risk disclosure because the related securities are held by a counterparty.

Credit Risk – Investments

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

All of the Town's investments were exempt from credit risk disclosure.

Concentration of Credit Risk – Investments

The Town places no limit on the amount the Town may invest in any one issuer. The Town's \$94,687 of investments in Computershare represent 100% of the Town's total investments and are subject to concentration of credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town's policy on interest rate risk is to schedule maturities to coincide with projected cash flow needs, provided that the term of any investment does not exceed 18 months.

As of December 31, 2020, the Town did not have any investments subject to interest rate risk.

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have formal investment policies related to foreign currency risk.

Fair Value

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72 Fair Value Measurement and Application (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

- Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the fund has the ability to access at the measurement date.
- Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as level 2.
- Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

The Town has the following fair value measurements as of December 31, 2020:

		Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
<u>Investment Type</u>	<u>Amount</u>			
Investments by fair value level:				
Corporate equities	\$ 95	95	-	-
Total	\$ 95			

Equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

Debt securities classified in Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that was readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

4. Property Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 8% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs, and accrued interest. The accounts that are lienied by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 14%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Property taxes receivable at December 31, 2020 consist of the following:

	Gross Amount (fund basis)	Allowance for Doubtful Accounts	Current Portion	Long- Term Portion
Real estate taxes	\$ 338,786	\$ (34,000)	\$ 304,786	\$ -
Tax liens	85,640	(9,000)	-	76,640
Land use change taxes	17,000	(2,000)	15,000	-
Tax deferrals	12,892	(1,000)	11,892	-
Total property taxes	<u>\$ 454,318</u>	<u>\$ (46,000)</u>	<u>\$ 331,678</u>	<u>\$ 76,640</u>

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Litchfield School District, and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

5. Interfund Fund Accounts

Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2020 balances in interfund receivable and payable accounts:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 29,714	\$ 7,029,205
Nonmajor Governmental Funds:		
Special Revenue Funds	39,364	10,547
Custodial Funds	<u>6,970,674</u>	<u>-</u>
Grand Total	<u>\$ 7,039,752</u>	<u>\$ 7,039,752</u>

Transfers

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is an analysis of interfund transfers:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 30,718	\$ -
Nonmajor Funds:		
Special Revenue Funds	-	3,270
Capital Project Funds	-	27,448
	<u> </u>	<u> </u>
Grand Total	\$ <u>30,718</u>	\$ <u>30,718</u>

The Town's routine transfers include transfers made to move (1) unrestricted revenues or balances that have been collected or accumulated in the general fund to other funds based on budgetary authorization, and (2) revenues from a fund that by statute or budgetary authority must collect them to funds that are required by statute or budgetary authority to expend them.

6. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 6,160	\$ 53	\$ -	\$ 6,213
Machinery, equipment, and furnishings	3,068	275	(116)	3,227
Infrastructure	<u>38,895</u>	<u>864</u>	<u>-</u>	<u>39,759</u>
Total capital assets, being depreciated	48,123	1,192	(116)	49,199
Less accumulated depreciation for:				
Buildings and improvements	(1,479)	(169)	-	(1,648)
Machinery, equipment, and furnishings	(2,266)	(230)	107	(2,389)
Infrastructure	<u>(23,103)</u>	<u>(990)</u>	<u>-</u>	<u>(24,093)</u>
Total accumulated depreciation	<u>(26,848)</u>	<u>(1,389)</u>	<u>107</u>	<u>(28,130)</u>
Total capital assets, being depreciated, net	21,275	(197)	(9)	21,069
Capital assets, not being depreciated:				
Land	<u>4,790</u>	<u>-</u>	<u>-</u>	<u>4,790</u>
Total capital assets, not being depreciated	<u>4,790</u>	<u>-</u>	<u>-</u>	<u>4,790</u>
Governmental activities capital assets, net	\$ <u>26,065</u>	\$ <u>(197)</u>	\$ <u>(9)</u>	\$ <u>25,859</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities	
General government	\$ 36
Public safety	224
Highway	1,066
Culture and recreation	50
Sanitation	<u>13</u>
Total governmental activities	\$ <u>1,389</u>

7. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the Town that are applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

8. Accounts Payable

Accounts payable represents 2020 expenditures paid in 2021.

9. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2025. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2020:

<u>Year</u>	<u>Capital Leases</u>
2021	\$ 179,454
2022	179,453
2023	179,453
2024	150,890
2025	<u>150,890</u>
Total minimum lease payments	840,140
Less amounts representing interest	<u>(61,246)</u>
Present Value of Minimum Lease Payments	\$ <u>778,894</u>

10. Long-Term Debt

Long-Term Debt Supporting Activities

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities</u>		Serial		Amount
	Original	Maturities	Interest	Outstanding
<u>General Obligation Bonds</u>	<u>Issue</u>	<u>Through</u>	<u>Rate %</u>	<u>as of</u>
				<u>12/31/20</u>
Public Offerings:				
Fire Station Bond	\$ 3,549,600	08/15/38	3.34%	\$ <u>3,350,000</u>
Total Governmental Activities:				\$ <u><u>3,350,000</u></u>

Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2020 are as follows:

	<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 125,000	\$ 138,563	
2022	130,000	132,188	
2023	135,000	125,558	
2024	145,000	118,673	
2025 - 2029	835,000	475,553	
2030 - 2034	1,025,000	281,557	
2035 - 2038	<u>955,000</u>	<u>90,236</u>	
Total	\$ <u><u>3,350,000</u></u>	\$ <u><u>1,362,328</u></u>	

Changes in General Long-Term Liabilities

During the year ended December 31, 2020, the following changes occurred in long-term liabilities:

	<u>Beginning</u>		<u>Endings</u>	<u>Less</u>	<u>Equals</u>
	<u>Balance</u>	<u>Additions</u>	<u>Balance</u>	<u>Current</u>	<u>Long-Term</u>
				<u>Portion</u>	<u>Portion</u>
Governmental Activities					
Bonds payable:	\$	\$	\$	\$	\$
Public offerings	3,465,000	-	3,350,000	(125,000)	3,225,000
Net pension liability	4,353,593	1,180,268	5,533,861	-	5,533,861
Net OPEB liability	1,031,031	113,462	1,144,493	-	1,144,493
Compensated absences	163,003	22,535	185,538	(9,277)	176,261
Capital lease	<u>103,077</u>	<u>700,000</u>	<u>778,894</u>	<u>(158,251)</u>	<u>620,643</u>
Totals	\$ <u><u>9,115,704</u></u>	\$ <u><u>2,016,265</u></u>	\$ <u><u>10,992,786</u></u>	\$ <u><u>(292,528)</u></u>	\$ <u><u>10,700,258</u></u>

Long-Term Debt Supporting Governmental Activities

General obligation bonds, issued by the Town for various municipal projects are approved by Town Meeting and repaid with revenues recorded in the general fund. All other long-term debt is repaid from the funds that the cost relates to, primarily the general fund.

11. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and is more fully described in the corresponding pension and OPEB notes. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

12. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at December 31, 2020:

Nonspendable

Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted

Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements, and various special revenue funds.

Assigned

Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned

Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at December 31, 2020:

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 38,800	\$ 38,800
Restricted			
Library	28,843	-	28,843
Special Revenue Fund	-	1,777,915	1,777,915
Expendable Permanent Funds	<u>-</u>	<u>159,968</u>	<u>159,968</u>
Total Restricted	28,843	1,937,883	1,966,726
Committed			
Capital reserve funds	380,794	-	380,794
Assigned			
For encumbrances:			
General government	104,407	-	104,407
Public safety	84,040	-	84,040
Highways	50,000	-	50,000
Recreation	<u>15,500</u>	<u>-</u>	<u>15,500</u>
Total Assigned	253,947	-	253,947
Unassigned			
Unassigned	<u>2,441,435</u>	<u>(5,008)</u>	<u>2,436,427</u>
Total Unassigned	<u>2,441,435</u>	<u>(5,008)</u>	<u>2,436,427</u>
Total Fund Balance	\$ <u>3,105,019</u>	\$ <u>1,971,675</u>	\$ <u>5,076,694</u>

13. Retirement System

The Town follows the provisions of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

Benefits Provided

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced. Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012.

Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7.00% for employees and teachers 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 11.08% to 27.79% of covered compensation. The Town's contributions to NHRS for the year ended December 31, 2020 was \$381,649, which was equal to its annual required contribution.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to Pensions

At December 31, 2020, the Town reported a liability of \$5,533,861 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2020, the Town's proportion was 0.0865%, which was a decrease of 0.0040% from its previous year proportion.

For the year ended December 31, 2020, the Town recognized pension expense of \$835,059. In addition, the Town reported deferred outflows of resources and deferred (inflows) of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Differences between expected and actual experience	\$ 149,441	\$ (59,418)
Changes of assumptions	547,409	-
Net difference between projected and actual investment earnings on pension plan investments	342,275	-
Changes in proportion and differences between contributions and proportionate share of contributions	16,042	(218,100)
Contributions subsequent to the measurement date	<u>197,602</u>	<u>-</u>
Total	<u>\$ 1,252,769</u>	<u>\$ (277,518)</u>

The amount reported as deferred outflows of resources and deferred (inflows) of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$ 135,010
2022	191,854
2023	230,047
2024	<u>220,738</u>
Total	\$ <u>777,649</u>

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.5% per year
Wage inflation	3.25% per year
Salary increases	5.6% average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates were updated to be based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

Actuarial assumptions also reflect benefit changes resulting from CH 340 laws of 2019 (HB 616), which grants a one-time, 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiaries of such member who is receiving a survivorship pension benefit. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020. The adjustment shall become a permanent addition to the member's base retirement allowance.

Target Allocation

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best

estimates of arithmetic real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long- Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	3.71%
Small/Mid Cap Equities	<u>7.50</u>	4.15%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	3.96%
Emerging Int'l Equities	<u>7.00</u>	6.20%
Total international equities	20.00	
Core Bonds	9.00	0.42%
Global Multi-Sector Fixed Income	10.00	1.66%
Absolute Return Fixed Income	<u>6.00</u>	0.92%
Total fixed income	25.00	
Private equity	10.00	7.71%
Private debt	5.00	4.81%
Total alternative investments	<u>15.00</u>	
Real estate	<u>10.00</u>	2.95%
Total	<u><u>100.00</u></u> %	

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
\$7,164,098	\$5,533,861	\$4,201,742

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

14. Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of *Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This Statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Town OPEB Plan

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of December 31, 2020.

General Information about the OPEB Plan

Plan Description

The Town indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the Town who participate in this single-employer plan pay 100% of the healthcare premiums to participate in the Town's healthcare program. Since they are included in the same pool as active employees, the insurance rates are implicitly higher for current employees due to the age consideration. This increased rate is an implicit subsidy the Town pays for the retirees. The Town's OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits Provided

The Town provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

Plan Membership

At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	12
Active employees	<u>24</u>
Total	<u>36</u>

Funding Policy

The Town's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined using the alternative method as of December 31, 2020, in accordance with the parameters of GASB Statement No. 75. Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The alternative measurement method used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Amortization Period	20 years
Salary increases	3.00%, average, including inflation
Discount rate	2.20%, previously 2.75%
Healthcare cost trend rates	6.40% for 2020, fluctuating .50% or more in each year subsequent
Retirees' share of benefit-related costs	100%

The discount rate was based on the Fidelity General Obligation AA 20 Year Bond at December 31, 2020.

Mortality rates were based on the Pub-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of the most recent actuarial experience study.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Total OPEB Liability

The Town's total OPEB liability of \$707,333 was measured as of December 31, 2020 and was determined by the alternative method.

Changes in the Total OPEB Liability

The following summarizes the changes to the total OPEB liability for the past year:

	Total OPEB <u>Liability</u>
Balances, beginning of year	\$ 522,817
Changes for the year:	
Service cost	40,189
Interest	15,483
Changes in assumptions or other inputs	32,867
Changes in economic/demographic gains or losses	<u>95,977</u>
Net Changes	<u>184,516</u>
Balances, end of year	<u><u>\$ 707,333</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.75% in 2019 to 2.20% in 2020. All other assumptions were the same as those used in the previous measurement.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease <u>(1.20%)</u>	Current Discount Rate <u>(2.20%)</u>	1% Increase <u>(3.20%)</u>
\$ 773,158	\$ 707,333	\$ 649,467

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% Decrease (5.40%)	Current Healthcare Cost Trend Rates (6.40%)	1% Increase (7.40%)
\$ 645,154	\$ 707,333	\$ 779,434

OPEB Expense and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to OPEB

For the year ended December 31, 2020, the Town recognized an OPEB expense of \$184,516. At December 31, 2020, the Town did not have any deferred outflows or (inflows) of resources related to the Total OPEB liability.

New Hampshire Retirement System Medical Subsidy Plan Description

All of the following OPEB disclosures for the New Hampshire Medical Subsidy Plan are based upon an actuarial valuation performed as of June 30, 2019, using a measurement date of June 30, 2020.

General Information about the OPEB Plan
Plan Description

In addition to the OPEB plan discussed above, the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. Collectively, they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained by writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at <http://www.nhrs.org>.

Benefits Provided

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical

subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The monthly Medical Subsidy rates are:

1 Person - \$375.56
2 Person - \$751.12
1 Person Medicare Supplement - \$236.84
2 Person Medicare Supplement - \$473.68

Contributions

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The Town contributed 0.66% of gross payroll for Group I employees, 1.66% of gross payroll for Group I teachers, and 4.14% and 4.17% of gross payroll for Group II fire and police department members, respectively. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

Actuarial Assumptions

Actuarial assumptions for the collective total OPEB liability are the same as the Retirement System, which is disclosed in Note 13.

Net OPEB Liability, Expense, and Deferred Outflows and Inflows

The Town's proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2019 was \$437,160, representing 0.0999%.

For the year ended December 31, 2020, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$64,270. At December 31, 2020, the Town reported deferred outflows and (inflows) of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Difference between expected and actual experience	\$ -	\$ (1,267)
Changes in proportion	-	(8,757)
Change in assumptions	2,811	-
Net difference between projected and actual OPEB investment earnings	1,636	-
Contributions subsequent to the measurement date	<u>23,269</u>	<u>-</u>
Total	<u>\$ 27,716</u>	<u>\$ (10,024)</u>

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in fiscal year 2021.

Other amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30:</u>	
2020	\$ (2,926)
2021	(849)
2022	(1,012)
2023	<u>(790)</u>
Total	\$ <u><u>(5,577)</u></u>

Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate
The following presents the net OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
\$474,710	437,160	\$404,559

Healthcare Cost Trend Rate

Healthcare cost trend rates are not applicable given that the benefits are fixed stipends.

Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and (Inflows)

The following consolidates the Town's total OPEB liability and related deferred outflows/inflows, and the Town's proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/inflows at December 31, 2020:

	Total/Net OPEB Liability	Total Deferred Outflows of Resources	Total Deferred (Inflows) of Resources	Total OPEB Expense
Town OPEB Plan	\$ 707,333	\$ -	\$ -	\$ 184,516
Proportionate share of NHRS Medical Subsidy Plan	<u>437,160</u>	<u>27,716</u>	<u>(10,024)</u>	<u>41,224</u>
Total	\$ <u><u>1,144,493</u></u>	\$ <u><u>27,716</u></u>	\$ <u><u>(10,024)</u></u>	\$ <u><u>225,740</u></u>

15. Commitments and Contingencies

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the Town, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations remains uncertain.

Outstanding Legal Issues

On an ongoing basis, there are typically pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Encumbrances

At year-end, the Town's general fund has \$253,947 in encumbrances that will be honored in the next fiscal year.

16. Beginning Fund Balance Reclassification

The beginning (January 1, 2019) fund balance of the Town has been reclassified as follows:

Fund Basis Financial Statements:

	General Fund	Fire Station Capital Project Fund	Nonmajor Governmental Fund
As previously reported	\$ 2,550,728	\$ 85,348	\$ 1,974,574
Reclassify Fire Station fund, which was not major in FY20	-	(85,348)	85,348
Reclassify Special Revenue Expendable Funds to General Fund	190,924	-	(190,924)
Reclassify Library from Special Revenue to General Fund	32,888		(32,888)
As reclassified	\$ <u>2,774,540</u>	\$ <u>-</u>	\$ <u>1,836,110</u>

17. Change in Accounting Principle

During 2020, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This required moving certain items previously recorded through a general fund liability account to the newly established custodial fund that reports additions and deductions for these activities. No restatement of beginning net position/fund balance was required in either fund.

18. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, effective for the Town beginning with its fiscal year ending June 30, 2022. This statement establishes new reporting and disclosure requirements, including the recording of various operating leases in the financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Required Supplementary Information
General Fund

Statement of Revenues and Other Sources, and Expenditures and Other Uses -
Budget and Actual

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Positive (Negative)</u>
Revenues				
Property taxes	\$ 4,312,021	\$ 4,312,021	\$ 4,312,021	\$ -
Penalties, interest and other taxes	88,500	88,500	93,655	5,155
Licenses and permits	1,928,750	1,928,750	2,071,096	142,346
Intergovernmental	713,531	713,531	713,517	(14)
Charges for services	15,269	15,269	16,982	1,713
Investment income	30,000	30,000	27,423	(2,577)
Miscellaneous	<u>5,352</u>	<u>5,352</u>	<u>33,946</u>	<u>28,594</u>
Total Revenues	7,093,423	7,093,423	7,268,640	175,217
Expenditures				
General government	1,935,645	1,935,645	1,960,674	(25,029)
Public safety	3,334,577	3,334,577	3,136,102	198,475
Highways and streets	843,764	843,764	872,166	(28,402)
Sanitation	429,295	429,295	455,704	(26,409)
Health and welfare	62,741	62,741	65,848	(3,107)
Culture and recreation	97,424	97,424	98,186	(762)
Conservation	1,398	1,398	1,287	111
Capital outlay	230,000	230,000	226,725	3,275
Debt service	<u>259,429</u>	<u>259,429</u>	<u>259,429</u>	<u>-</u>
Total Expenditures	<u>7,194,273</u>	<u>7,194,273</u>	<u>7,076,121</u>	<u>118,152</u>
Excess of revenues over expenditures	(100,850)	(100,850)	192,519	293,369
Other Financing Sources/Uses				
Transfers in	1,500	1,500	30,718	29,218
Transfers out	(266,883)	(266,883)	(266,883)	-
Use of fund balance:				
Capital budget	200,000	200,000	200,000	-
Use of PY Encumbrances	<u>166,233</u>	<u>166,233</u>	<u>166,233</u>	<u>-</u>
Total Other Financing Sources/Uses	<u>100,850</u>	<u>100,850</u>	<u>130,068</u>	<u>29,218</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>322,587</u>	\$ <u>322,587</u>

See Independent Auditors' Report

**Notes to the Required Supplemental Information
for General Fund Budget**

Budgetary Basis

The general fund final appropriation appearing on the previous page represents the final amended budget after all reserve fund transfers and supplemental appropriations.

Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budget data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Transfers In</u>	<u>Expenditures and Transfers Out</u>	<u>Other Financing Sources/Uses</u>
Revenues/expenditures/transfers (GAAP basis)	\$ 7,435,601	\$ 7,835,840	\$ 730,718
Adjust tax revenue to accrual basis	4,071	-	-
Reverse beginning of year appropriation carryforwards from expenditures	-		166,230
Add end-of-year appropriation carryforwards from expenditures	-	253,947	-
To remove effect of deposit on asset	-	(700,000)	(700,000)
To record use of fund balance - capital budget	-	-	200,000
To remove capital reserve funds	(91,198)	(37,291)	
To remove library fund	(5,447)	(276,375)	(266,880)
Other timing issues	<u>(74,387)</u>	<u></u>	<u>-</u>
Budgetary basis	<u>\$ 7,268,640</u>	<u>\$ 7,076,121</u>	<u>\$ 130,068</u>

See Independent Auditors' Report

TOWN OF LITCHFIELD, NEW HAMPSHIRE
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability

(Unaudited)

(Amounts expressed in thousands)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
December 31, 2020	June 30, 2020	0.0865%	\$5,533,861	\$1,967,309	281.29%	58.72%
December 31, 2019	June 30, 2019	0.0905%	\$4,353,593	\$1,923,079	226.39%	65.59%
December 31, 2018	June 30, 2018	0.0916%	\$4,412,258	\$1,901,692	232.02%	64.73%
December 31, 2017	June 30, 2017	0.0938%	\$4,614,687	\$1,845,191	250.09%	62.66%
December 31, 2016	June 30, 2016	0.0926%	\$4,923,838	\$1,796,395	274.10%	58.30%
December 31, 2015	June 30, 2015	0.0839%	\$3,325,930	\$1,593,643	208.70%	65.47%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Required Supplementary Information
Schedule of Pension Contributions

(Unaudited)

(Amounts expressed in thousands)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Contributions in Relation to the			Covered Payroll	Contributions as a Percentage of Covered Payroll
		Contractually Required Contribution	Contractually Required Contribution	Contribution Deficiency (Excess)		
December 31, 2020	June 30, 2019	\$ 384,352	\$ (384,352)	\$ -	\$ 1,988,497	19.33%
December 31, 2019	June 30, 2019	\$ 402,836	\$ (402,836)	\$ -	\$ 2,001,531	20.13%
December 31, 2018	June 30, 2018	\$ 388,396	\$ (388,396)	\$ -	\$ 1,901,692	20.42%
December 31, 2017	June 30, 2017	\$ 360,477	\$ (360,477)	\$ -	\$ 1,845,191	19.54%
December 31, 2016	June 30, 2016	\$ 335,919	\$ (335,919)	\$ -	\$ 1,796,395	18.70%
December 31, 2015	June 30, 2015	\$ 347,718	\$ (347,718)	\$ -	\$ 1,593,643	21.82%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
Required Supplementary Information
Schedules of Proportionate Share and Contributions of the Net OPEB Liability

(Unaudited)
(Amounts expressed in thousands)

Schedule of Proportionate Share

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
December 31, 2020	June 30, 2020	0.0999%	\$437,160	\$1,967,309	22.22%	7.74%
December 31, 2019	June 30, 2019	0.1159%	\$508,217	\$1,923,079	26.43%	7.75%
December 31, 2018	June 30, 2018	0.1170%	\$535,684	\$1,901,692	28.17%	7.53%
December 31, 2017	June 30, 2017	0.0806%	\$368,572	\$1,845,191	19.97%	7.91%

Schedule of Contributions

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Valuation Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions Relative to Contractually Required Contribution</u>	<u>Contribution Deficiency Excess</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
December 31, 2020	June 30, 2020	\$46,359	(\$46,359)	\$0	\$2,891,078	1.6035%
December 31, 2019	June 30, 2019	\$52,902	(\$52,902)	\$0	\$3,274,797	1.6154%
December 31, 2018	June 30, 2018	\$51,753	(\$51,753)	\$0	\$3,220,141	1.6072%
December 31, 2017	June 30, 2017	\$47,777	(\$47,777)	\$0	\$2,150,334	2.2218%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
Required Supplementary Information
Other Post-Employment Benefits (OPEB)
Schedule of Changes in the Total OPEB Liability

(Unaudited)
(Amounts expressed in thousands)

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 40,189	\$ 40,189	\$ 58,162
Interest	15,483	14,377	18,468
Changes of assumptions	32,867	17,339	(80,833)
Change in economic / demographic gains or losses	<u>95,977</u>	<u>(46,888)</u>	<u>(50,875)</u>
Net change in total OPEB liability	184,516	25,017	(55,078)
Total OPEB liability - beginning	<u>522,817</u>	<u>497,800</u>	<u>552,878</u>
Total OPEB liability - ending	<u>\$ 707,333</u>	<u>\$ 522,817</u>	<u>\$ 497,800</u>

Does not include New Hampshire Retirement System Medical Subsidy.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.